



# 129th MAINE LEGISLATURE

LD 1150

LR 1296(02)

**An Act To Amend the Maine Tree Growth Tax Law To Encourage Public Access**

**Fiscal Note for Bill as Amended by Committee Amendment " "**

**Committee: Taxation**

**Fiscal Note Required: Yes**

---

---

## Fiscal Note

Potential current biennium revenue increase - Other Special Revenue Funds

Potential current biennium revenue increase - Municipalities

### Fiscal Detail and Notes

This bill excludes from Maine Tree Growth Tax Law a parcel of land larger than 50,000 acres to which public access for recreational use is limited or prohibited by the owner. To the extent that there are parcels in tree growth that would not meet the new eligibility criteria, those parcels would be removed from the program and Other Special Revenue Funds revenue and municipal revenue would be increased from penalties and increased tax revenue arising from changing the assessment. No estimate of the impact on revenues is made at this time.