

§8885. Reports by forest landowners

1. Harvest report. Except as provided in subsection 1-A, an owner of forest land who sells forest products or harvests forest products for that owner's commercial use shall submit a report to the director stating the species, volume and stumpage price per unit of measure for each transaction, the municipality or township where the stumpage was located, the estimated acreage of the harvest, the harvest method employed and the extent of whole-tree harvesting of both solid and chipped wood. For lump-sum sales, the purchaser shall be responsible for submitting the report.
[PL 1997, c. 720, §14 (AMD).]

1-A. Alternate harvest report. The director may develop alternate forms for or methods of collecting harvest information from landowners who do not harvest timber on a regular basis. The director shall define landowners subject to the provisions of this subsection and provide report forms pursuant to section 8883-B, subsection 3.
[PL 2003, c. 452, Pt. F, §46 (AMD); PL 2003, c. 452, Pt. X, §2 (AFF).]

2. Precommercial silvicultural practices report. Owners of forest land on which precommercial silvicultural practices have been performed on more than 10 acres in any year shall report these practices to the director.
[PL 1989, c. 555, §12 (NEW); PL 1989, c. 600, Pt. B, §11 (AFF).]

2-A. Report on clear-cuts. When timber harvesting produces a clear-cut as defined in section 8868, the landowner shall report to the director the acreage of the clear-cut and the purpose of the clear-cut.
[PL 1997, c. 720, §16 (NEW).]

3. Reports. Reports required under subsections 1 and 2 are due during the month of January. If the period of cutting under subsection 1 or 2 extends beyond December 31st of any calendar year, a report must be submitted during the month of January for the preceding year. A person filing a harvest notification form pursuant to section 8883-B must complete and return to the bureau a harvest report whether or not the landowner has harvested that year.
[PL 2003, c. 452, Pt. F, §47 (AMD); PL 2003, c. 452, Pt. X, §2 (AFF); PL 2011, c. 657, Pt. W, §7 (REV); PL 2013, c. 405, Pt. A, §23 (REV).]

4. Confidentiality. Information contained in reports filed under this section may not be made public, except that summary reports may be published that use aggregated data that do not reveal the activities of an individual person or firm. Forms submitted pursuant to this section must be available for the use of the State Tax Assessor for the administration of Title 36.
[PL 2009, c. 568, §1 (AMD).]

5. Disclosure. Nothing in this section may be construed to prevent the disclosure of information to duly authorized officers of the United States and of other states, districts and territories of the United States and of the provinces and Dominion of Canada. The information shall be given only on the written request of the duly authorized officer when that officer's government permits the exchange of similar information with the taxing officials of this State and when that officer agrees that the information shall be used only for tax collection purposes.
[PL 1989, c. 555, §12 (NEW); PL 1989, c. 600, Pt. B, §11 (AFF).]

6. Failure to submit report; penalty. Failure to submit reports pursuant to this section constitutes a civil violation for which a fine not to exceed \$1,000 for each failure may be adjudged.
[PL 2003, c. 452, Pt. F, §48 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

SECTION HISTORY

PL 1989, c. 555, §12 (NEW). PL 1989, c. 600, §B11 (AFF). PL 1997, c. 720, §§14-17 (AMD).
PL 2003, c. 452, §§F46-48 (AMD). PL 2003, c. 452, §X2 (AFF). PL 2009, c. 568, §1 (AMD).
PL 2011, c. 657, Pt. W, §7 (REV). PL 2013, c. 405, Pt. A, §23 (REV).

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