

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the resolve by striking out the title and substituting the following:

**'Resolve, To Direct a Review of Issues  
Concerning the Maine Tree Growth Tax Law'**

Amend the resolve by striking out everything after the title and before the summary and inserting the following:

**'Sec. 1 Review of Maine Tree Growth Tax Law issues. Resolved:** That the Director of the Maine Forest Service within the Department of Conservation shall convene a task force of interested parties to review the issues in this section related to the Maine Tree Growth Tax Law:

1. The advisability of revising the timing and method of determining the forest growth rate portion and the current method of determining regional and county differences in stumpage values of the statutory formula for determining tree growth tax values;

2. Whether data supports the perception that some land is being classified under the Maine Tree Growth Tax Law that does not meet statutory requirements or the purpose of the law as described in the Maine Revised Statutes, Title 36, section 572. In order to complete this task, the task force shall analyze data collected by the Department of Conservation, Maine Forest Service; the Department of Administrative and Financial Services, Maine Revenue Services; municipalities; and any other reliable source; and

3. The best methods for ensuring that municipalities and landowners are aware of the requirements of the Maine Tree Growth Tax Law and the availability of assistance from the Department of Conservation, Maine Forest Service in determining eligibility and meeting the ongoing requirements of the law; and be it further

**Sec. 2 Members of task force. Resolved:** That the Director of the Maine Forest Service within the Department of Conservation shall invite to participate in the task force representatives of interested landowner groups, municipal government and conservation groups. The State Tax Assessor shall appoint a person from the Department of Administrative and Financial Services, Maine Revenue Services to participate in the task force; and be it further

**Sec. 3 Report. Resolved:** That the Director of the Maine Forest Service within the Department of Conservation shall submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters by January 15, 2009 describing the work of the task force and any recommendations of the task force for statutory changes with regard to the issues reviewed. Following receipt and review of the report, the joint standing committee of the Legislature having jurisdiction over taxation matters may submit legislation to the First Regular Session of the 124th Legislature based on the report.'

**SUMMARY**

This amendment replaces the resolve and directs the Director of the Maine Forest Service within the Department of Conservation to convene a task force of interested parties to review specific issues related to the Maine Tree Growth Tax Law and make a report and recommendations based on the report to the First Regular Session of the 124th Legislature.

**FISCAL NOTE REQUIRED**  
(See attached)