



128th MAINE LEGISLATURE

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Legislative Document

No. 1246

H.P. 869

House of Representatives, March 30, 2017

An Act To Provide Landowners a Property Tax Exemption for Certain Trails

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative STANLEY of Medway.
Cosponsored by Senator JACKSON of Aroostook and
Representatives: ALLEY of Beals, COLLINGS of Portland, SHERMAN of Hodgdon.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §656, sub-§1, ¶K** is enacted to read:

3 K. Recreational trails open to public use. In order to qualify for the exemption under
4 this paragraph, a recreational trail must be recognized by the State or a statewide
5 nonprofit organization as a trail that is organized or used for recreational purposes
6 such as hiking, snowmobiling or all-terrain vehicle use, that is open to public use and
7 that meets the following requirements.

8 (1) The trail must have a minimum width of:

9 (a) At least 20 feet in width, if the trail is a snowmobile or all-terrain vehicle
10 trail; or

11 (b) At least 10 feet in width, if the trail is a hiking trail.

12 (2) The recreational trail must extend across and may not terminate on the
13 property for which the exemption is requested.

14 A trail that is funded by the Snowmobile Trail Fund of the Department of
15 Agriculture, Conservation and Forestry, Bureau of Parks and Lands or the ATV
16 Recreational Management Fund, established in Title 12, section 1893, subsection 2,
17 or that is part of an interconnected snowmobile trail system maintained by a statewide
18 snowmobile association is presumed to have met the requirements of this paragraph.

19 The exemption provided pursuant to this paragraph is limited to that portion of the
20 parcel that is actually used for the recreational purpose.

21 **SUMMARY**

22 This bill provides an exemption from property tax for a recreational trail crossing a
23 parcel of land as long as the trail is a recognized trail that is open to public recreational
24 uses, such as snowmobiling, hiking or all-terrain vehicle use, and meets certain width and
25 length requirements, depending on the use. The exemption is limited to that portion of
26 the parcel of land that is actually used for the recreational purpose.