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

Amend the bill in section 1 in paragraph A in the 3rd line (page 1, line 6 in L.D.) by striking out the following: "<u>harvester</u>" and inserting the following: '<u>landowner or a harvester employed by or under contract to the landowner</u>'

Amend the bill in section 1 in paragraph A in the 4th line (page 1, line 7 in L.D.) by inserting after the following: "If" the following: 'at any time during the 2-year notification cycle'

Amend the bill in section 4 in subsection 4 in the 2nd line (page 2, line 6 in L.D.) by striking out the following: "the land" and inserting the following: 'any part of the parcel of land'

Amend the bill in section 4 in subsection 4 in the 3rd line from the end (page 2, line 11 in L.D.) by inserting after the following: "<u>shall</u>" the following: '<u>, after notification to the landowner by Maine Revenue Services,</u>'

Amend the bill in section 5 in §2729 in the first paragraph in the 3rd line (page 2, line 18 in L.D.) by inserting after the following: "during the" the following: 'property'

SUMMARY

This amendment clarifies the procedure in which a landowner must notify the Department of Conservation, Bureau of Forestry if forest land is harvested by a landowner or harvester who uses bonded labor under the federal H2 bonded labor program. It indicates that the use of bonded labor on any part of a parcel of tree growth land during the 2-year notification cycle will result, upon notification by Maine Revenue Services, in the loss of Maine Tree Growth Tax Law benefits and that the withdrawal penalty will be imposed. It further clarifies that the parcel of land will not benefit from the General Fund contribution to forest fire protection for the property tax year in which bonded labor is used.