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An Act To Eliminate the Income-producing Requirement for Land in the Farm and Open Space Tax Program

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

Sec. 1. 36 MRSA §1102, sub-§4, as amended by PL 1999, c. 731, Pt. Y, §1, is further amended to read:

4. Farmland. "Farmland" means any tract or tracts of land, including woodland and wasteland, of at least 5 contiguous acres on which farming or agricultural activities have contributed to a gross annual farming income of at least \$2,000 per year in one of the 2, or 3 of the 5, calendar years preceding the date of application for classification are conducted. The farming or agricultural activity and income derived from that activity may be achieved by either the owner or a lessee of the land.

Gross income as used in this section includes the value of commodities produced for consumption by the farm household. Any applicant for assessment under this subchapter bears the burden of proof as to the applicant's qualification.

SUMMARY

Under current law, in order to be eligible for benefits under the laws governing the taxation of farm and open space, "farmland" is defined as land on which farming or agricultural activities have contributed to a gross annual income of at least \$2,000 annually in certain years preceding application for classification. This bill eliminates the income requirement.