

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 by striking out everything after the enacting clause and before the summary and inserting the following:

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

K. Family burying grounds. For the purposes of this section, "family burying grounds" means an area appropriated as a family burying ground in accordance with Title 13, section 1142 that is not located within shoreland areas as described in Title 38, section 435 and where human remains are known to be buried.

Sec. 2. Application. This Act applies to property tax years beginning on or after April 1, 2012.’

SUMMARY

This amendment replaces the bill. It limits the bill's proposed property tax exemption for family burying grounds of 1/4 acres or less to include only those where human remains are known to be buried and that are not located within shoreland areas. The amendment also changes the application date from April 1, 2011 to April 1, 2012.