



# 125th MAINE LEGISLATURE

LD 1470

LR 1636(05)

**An Act To Ensure Harvesting of Timber on Land Taxed under the Maine Tree Growth Tax Law**

**Fiscal Note for Senate Amendment " " to Committee Amendment "A"**

**Sponsor: Sen. Jackson of Aroostook**

**Fiscal Note Required: Yes**

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## Fiscal Note

Minor cost increase - General Fund

### Fiscal Detail and Notes

The amendment provides that land that has a deed restriction, restrictive covenant or organizational charter in place that prevents commercial harvesting of trees or requires a commercial use other than commercial harvesting may be enrolled in the Tree Growth Tax Law program if that land is used for commercial purposes that do not require the cutting of trees, such as maple syrup, nurse products used for ornamental purposes, wreaths, bough material or cones or other seed products. The amendment applies to all properties beginning January 1, 2014, and an owner of land that becomes ineligible for participation due to this change is not subject to penalties for withdrawal. Any costs to Maine Revenue Services can be absorbed within existing budgeted resources.