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An Act To Make Maine Mills More Competitive by Encouraging the Processing of Forest Products at Mills in the United States

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

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

K. Land enrolled under the Maine Tree Growth Tax Law when the forest products that have commercial value, as defined in section 573, subsection 3-B, harvested from that land are processed solely at mills in the United States. The exemption under this paragraph applies only for the property tax year following the year in which the forest products are harvested and processed at mills in the United States.

Sec. 2. Application. This Act applies to property tax years beginning on or after April 1, 2014.

SUMMARY

This bill provides a complete exemption from property tax for land enrolled under the Maine Tree Growth Tax Law when the forest products harvested from that land are processed solely at mills located in the United States.