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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
128TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 85, L.D. 117, Bill, “An Act To Strengthen the Farm and Open Space Tax Law”

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

'Sec. 1. 36 MRSA §1102, sub-§4, ¶C is enacted to read:

C. A parcel of land that is located on an island may not be considered contiguous to another parcel of land that is not located on the same island if the parcels of land are separated by water at the normal high-water mark or high tide. A parcel of land located on an island that was included within a parcel classified as farmland before April 1, 2017 and that is excluded from classification as farmland under this paragraph must be considered as land classified as open space land unless the owner withdraws the land from classification under this subchapter.'

SUMMARY

This amendment strikes the bill and amends the definition of "farmland" to provide that, for purposes of classification as farmland under the farm and open space tax law, a parcel of land that is located on an island may not be considered contiguous to another parcel of land that is not located on the same island if the parcels of land are separated by water at the normal high-water mark or high tide.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT