

**TESTIMONY OF**  
**MICHAEL J. ALLEN, ASSOCIATE COMMISSIONER FOR TAX POLICY**  
**DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES**

Before the Joint Standing Committee on Agriculture, Conservation and Forestry  
Hearing Date: *January 27<sup>th</sup>, 2026*

LD 2118 – *“An Act to Eliminate the Natural Areas Program and Reassign Certain Responsibilities Under the Program to the Department of Inland Fisheries and Wildlife and to Amend the Law Governing Administration of the Department of Inland Fisheries and Wildlife, Bureau of Resource Management”*

---

This testimony is limited to the bill as it impacts Maine Revenue Services and tax administration at large. Specifically, this testimony focuses on the impact that LD 2118 may have on Title 36 and property tax administration in the State.

This bill repeals the laws governing the Natural Areas Program administered by the Department of Agriculture, Conservation and Forestry and reassigns certain responsibilities under the program to the Department of Inland Fisheries and Wildlife. The bill updates relevant definitions in the Maine Revised Statutes, Title 12, as well as cross-references in Titles 36 and 38, to reflect these changes. The bill also reestablishes the Natural Areas Conservation Fund, to be administered by the Commissioner of Inland Fisheries and Wildlife.

The bill’s proposed amendment to 36 M.R.S § 1109 specifies the “database” identified under 12 M.R.S. § 10053. That section authorizes data collection by Inland Fisheries and Wildlife, but does not establish a specific database. This should be clarified.

From an administrative standpoint, eligibility for the Open Space Current Use program relies, in some instances, on certain designations and definitions of

Inland Fisheries and Wildlife. Additional research is necessary to determine how the changes in this bill, and subsequent rules, may affect the Open Space program. Coordination between Maine Revenue Services and Inland Fisheries and Wildlife can help ensure that these technical issues are resolved.

The bill's estimated fiscal impact and projected administrative costs can be absorbed under current budgetary allotments.

The Administration looks forward to working with the Committee on the bill.