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Committee on Agriculture, Conservation, and Forestry, thank you so much for the opportunity for me to present LD 39, An Act to Require Forest Landowners to Report Their Participation in a Forest Carbon Project. This is the Department's bill so I will only speak briefly to the bill before giving the hearing over to them to discuss the bill in greater detail.

This proposal aims to understand how Maine woodland owners are participating in the forest carbon market, given the state's forest economy and climate change goals. The bill would create a Maine database for woodland owners in carbon projects to report basic information. Current national and international registries are inconsistent and difficult to search, while a state-level database would simplify reporting and improve data organization.

The Maine Forest Service would produce regular summary reports, tracking key metrics like the number of landowners, acres affected, and credits issued, while maintaining landowner confidentiality. This would help guide public understanding and policy regarding Maine's forests.

The forest carbon market is growing rapidly, with increasing demand and new developers. Our approach would require minimal effort from landowners, who would already have the necessary information when enrolling in carbon projects. The proposed amendment from the department simplifies reporting requirements while maintaining the bill's core purpose.

Thank you for considering this bill.

**Amendment to LD 39**  
**An Act to Require Forest Landowners to Report the Registration or Sale of Their Forest Carbon Credits**

Proposed by Representative Pluecker  
January 27, 2025

Amend the bill by striking the title and replacing it with the following:

An Act to Require Forest Landowners to Report Their Participation in a Forest Carbon Project

Amend the bill as follows:

**Sec. 1. 12 MRSA §8881, sub-§2-A is enacted to read:**

**2-A. Forest carbon credit.** "Forest carbon credit" means a unit that is equivalent to one metric ton of carbon dioxide or carbon dioxide equivalent emissions that are avoided, removed or absorbed as a result of forest management activities that are either undertaken or deferred to increase forest carbon storage or sequestration.

**Sec. 2. 12 MRSA §8881, sub-§2-B is enacted to read:**

**2-B. Forest carbon project.** "Forest carbon project" means a planned set of forest management activities for a defined area of forest land that is designed to provide transferable forest carbon credits and that is registered with a voluntary or regulatory forest carbon protocol or registry.

**Sec. 3. 12 MRSA §8881, sub-§2-C is enacted to read:**

**2-C. Forest carbon project developer.** "Forest carbon project developer" means a nonprofit or for-profit entity that acts on behalf of a forest landowner to establish forest carbon credits to meet the requirements of a voluntary or regulatory forest carbon protocol or registry. "Forest carbon project developer" also means a forest landowner that acts as the forest landowner's own developer to register or sell issue forest carbon credits.

**Sec. 4. 12 MRSA §8885, sub-§2-B is enacted to read:**

**2-B. Report of forest carbon projects.** A forest landowner, or a forest carbon project developer designated agent acting on behalf of the forest landowner, shall submit a report to the director when for a forest carbon project involving forest land in the State whenever the owner's forest land located in the State is enrolled in a forest carbon project or forest land carbon credits are registered issued from the owner's land located in the State. The report must include the following information:

**A. The name of the forest carbon project and the forest carbon project developer;**

B. The name of the original forest landowner that registered or sold the forest carbon credits enrolled in the forest carbon project if different from the current landowner;

B-1. The name of the voluntary or regulatory forest carbon registry and the project identification number in the registry;

B-2. The name of the forest carbon project developer and the applicable protocol or methodology used to determine the number of forest carbon credits issued;

B-3. The name and contact information of the current forest landowner or landowners as of the date of filing;

C. The name of the current forest landowner or forest landowners as of the date of filing, if applicable;

D. The date or dates when the forest land was initially enrolled in the forest carbon project or the date or dates the forest carbon credits were registered issued;

E. The expected duration period of the enrollment of the affected forest land in the forest carbon project;

F. The total forest acreage enrolled in the forest carbon project by town, township or plantation; and

F-1. The number of forest carbon credits issued, if known.

G. The total forest acreage enrolled in the forest carbon project that is subject to current use tax treatment under the Maine Tree Growth Tax Law or the Farm and Open Space Tax Law;

H. The total forest acreage enrolled in the forest carbon project that is subject to a conservation easement and the name of the easement holder;

I. The book and page number at the registry of deeds for the ownership of forest land in each county in which the forest carbon project occurs;

J. The date of the recording along with the book and page number at the registry of deeds of any changes to terms or agreements of the forest carbon project;

K. The date of the most recent forest carbon project monitoring visit;

L. The number of forest carbon credits registered;

M. The method of accounting used to determine the number of forest carbon credits. The method of accounting may be identified by reference to the method used by the forest carbon protocol or registry that lists the forest carbon credits;

N. Whether the forest carbon project includes agreements or requirements to limit or prohibit timber harvesting on some or all of the affected forest land and, if so, how; and

O. If forest carbon credits are sold, whether the purchaser of the credits will apply the credits to offset emissions from other activities occurring within or outside the State.

The report must be filed within 60 days of the registration of forest carbon credits.

Sec. 5. 12 MRSA §8885, sub-§2-C is enacted to read:

2-C. Updated report on forest carbon projects. A forest landowner, or a forest carbon project developer designated agent acting on behalf of the forest landowner, shall update the report required under subsection 2-B whenever additional forestland is enrolled in a forest carbon project or forest carbon credits are issued sold or retired, cancelled, lost or reversed. The report must include any changes to the information required under subsection 2-B and the status of the credits previously issued registered or sold. The report must be filed within 60 days of the sale or retirement, cancellation, loss or reversal of the forest carbon credits.

Sec. 6. 12 MRSA §8885, sub-§2-D is enacted to read:

2-D. Report deadline; other information; fees. A forest landowner or a forest carbon project developer that enrolled in a forest carbon project registered or sold from whose land a forest carbon credits were issued prior to the effective date of this subsection has until July 1, 2026 to file the report required pursuant to subsection 2-B or 2-C.

The director may require other information the director determines necessary to fulfill the purposes of this subchapter. The reports must be filed on forms established by the Department of Agriculture, Conservation and Forestry. The initial report filed pursuant to subsection 2-B must be accompanied by a fee of \$200 for forest carbon projects over 1,000 acres in size. Subsequent reports as required pursuant to subsection 2-C for sales or retirements, cancellations, losses or reversals of forest carbon credits do not require a fee.

The director shall maintain a permanent record of the registration or sale of forest carbon credits and report to the Attorney General any failure of an entity subject to the requirements of subsection 2-B or 2-C, as disclosed by the report or otherwise known to the director, to comply with the requirements of this subchapter. The fees established under this subsection must be held by the Department of Agriculture, Conservation and Forestry in a nonlapsing, special account to defray the costs of maintaining the record and carrying out the department's duties under this section.

Sec. 7. 12 MRSA §8885, sub-§3, as amended by PL 2003, c. 452, Pt. F, §47 and affected by Pt. X, §2 and amended by PL 2011, c. 657, Pt. W, §7 and PL 2013, c. 405, Pt. A, §23, is further amended to read:

3. Reports. Reports required under subsections 1 and 2 and 2-A, 2-B and 2-C are due during the month of January for the preceding year. If the period of cutting under subsection 1 or 2 or 2-A extends beyond December 31st of any calendar year, a report must be submitted during the

month of January for the preceding year. A person filing a harvest notification form pursuant to section 8883-B must complete and return to the bureau a harvest report whether or not the forest landowner has harvested that year.

### SUMMARY

This amendment clarifies that a designated agent may act on behalf of a forest landowner rather than a forest carbon project developer for the purposes of reporting participation in a forest carbon project to the Department of Agriculture, Conservation and Forestry, Bureau of Forestry.

The amendment also changes what must be included in a report of forest carbon projects.