

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



STATE LAW LIBRARY  
AUGUSTA, MAINE

# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

---

Legislative Document

No. 1093

H.P. 755

House of Representatives, March 19, 2009

---

### An Act Concerning Technical Changes to the Tax Laws

---

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative WATSON of Bath.  
Cosponsored by Senator PERRY of Penobscot.

1           **Sec. 16. 36 MRSA §574-B, sub-§1**, as amended by PL 1999, c. 33, §1, is further  
2 amended to read:

3           **1. Forest management and harvest plan.** A forest management and harvest plan  
4 has been ~~must be~~ prepared for the each parcel and updated every 10 years. The  
5 landowner shall file a sworn statement with the municipal assessor for a parcel in a  
6 municipality or with the State Tax Assessor for ~~parcels~~ a parcel in the unorganized  
7 territory that a forest management and harvest plan has been prepared for the parcel. ~~A~~  
8 ~~landowner with a parcel taxed pursuant to this subchapter on September 30, 1989 has~~  
9 ~~until December 31, 1999 to comply with this requirement or to provide evidence to the~~  
10 ~~municipal assessor or the State Tax Assessor for parcels in the unorganized territory that~~  
11 ~~the landowner intends to develop a forest management and harvest plan by December 31,~~  
12 ~~2000 or has executed a contract with a licensed forester for the completion of a forest~~  
13 ~~management and harvest plan by December 31, 2000. Until the plan is prepared or~~  
14 ~~December 31, 2000, whichever is earlier, the land is subject to the applicability~~  
15 ~~provisions under this section as it existed on April 1, 1982. A landowner who does not~~  
16 ~~provide the municipal assessor or the State Tax Assessor for parcels in the unorganized~~  
17 ~~territory by December 31, 1999 with a sworn statement that a forest management and~~  
18 ~~harvest plan has been prepared or evidence that the landowner intends to develop a forest~~  
19 ~~management and harvest plan or has executed a contract with a licensed forester for the~~  
20 ~~completion of a forest management and harvest plan by December 31, 2000 shall pay a~~  
21 ~~penalty of \$100 to the municipal tax collector or the State Tax Assessor for parcels in the~~  
22 ~~unorganized territory. This penalty is in addition to any penalty that is assessed pursuant~~  
23 ~~to section 581 for withdrawal of land from classification under this subchapter and may~~  
24 ~~be enforced in the same manner as a supplemental assessment under section 713.~~

25           **Sec. 17. 36 MRSA §843, sub-§4**, as amended by PL 2001, c. 436, §1 and  
26 affected by §2, is further amended to read:

27           **4. Payment requirements for taxpayers.** If the taxpayer has filed an appeal under  
28 this section without having paid an amount of current taxes equal to the amount of taxes  
29 paid in the next preceding tax year, provided as long as that amount does not exceed the  
30 amount of taxes due in the current tax year, or the amount of taxes in the current tax year  
31 not in dispute, whichever is greater, by or after the due date or according to a payment  
32 schedule mutually agreed to in writing by the taxpayer and the municipal officers, the  
33 appeal process must be suspended until the taxes, together with any accrued interest and  
34 costs, have been paid. If an appeal is in process upon expiration of a due date or written  
35 payment schedule date for payment of taxes in a particular municipality, without the  
36 appropriate amount of taxes having been paid, whether the taxes are due for the year  
37 under appeal or a subsequent tax year, the appeal process must be suspended until the  
38 appropriate amount of taxes described in this subsection, together with any accrued  
39 interest and costs, has been paid. ~~This section applies to any property tax appeal filed on~~  
40 ~~or after April 1, 1993. This section subsection~~ does not apply to property with a valuation  
41 of less than \$500,000.

42           **Sec. 18. 36 MRSA §844, sub-§4**, as amended by PL 2003, c. 72, §1 and affected  
43 by §2, is further amended to read:



1           3. It repeals obsolete requirements relating to distributors of fuels and oils that have  
2 not been enforced for many years and references to those requirements.

3           4. It clarifies that debts subject to collection by the State Tax Assessor pursuant to  
4 statutes outside of the Maine Revised Statutes, Title 36 are subject to the administrative  
5 provisions of Title 36. The proposed change reflects current administrative policy.

6           5. It requires the production of books and records pertinent to a criminal  
7 investigation of certain tax-related crimes. The proposed change reflects current  
8 administrative policy.

9           6. It adds administration of the bulk motor vehicle oil premium under Title 10,  
10 section 1020 to the list of additional duties assigned to the State Tax Assessor.

11           7. It amends the levy statutes to reflect changes enacted in the First Regular Session  
12 of the 123rd Legislature.

13           8. It corrects citations to federal law.

14           9. It repeals obsolete transitional provisions in the property tax law.

15           10. It corrects internal references and repeals superfluous effective dates.

16           11. It corrects spelling and grammatical errors.

17           12. It corrects a conflict created by Public Law 2007, chapters 541 and 693, which  
18 affected the same provision of law, by incorporating changes made by both laws.

19           13. It clarifies that repair parts used in the performance of repair services on  
20 telecommunications equipment pursuant to an extended service contract are not subject to  
21 sales tax. The proposed change reflects current administrative policy. It also corrects a  
22 conflict created by Public Law 2007, chapters 627 and 693, which affected the same  
23 provision of law, by incorporating changes made by both laws.

24           14. It replaces obsolete terminology.

25           15. It eliminates redundant language.

26           16. It repeals an unnecessary statute relating to renumbering of sales tax exemptions.

27           17. It clarifies a cross-reference.

28           18. It relocates an exemption in the service provider tax law from the definitions  
29 section to the exemptions section. It also corrects a conflict created by Public Law 2007,  
30 chapters 539 and 627, which affected the same provision of law, by incorporating the  
31 changes made by both laws.

32           19. It enacts a partial exemption in the service provider tax law for fabrication  
33 services for the production of fuel for use at a manufacturing facility. The proposed  
34 change reflects current administrative policy.

- 1           20. It clarifies the distinction between licensed distributors and registered distributors  
2 under the gasoline tax law and eliminates superfluous and archaic language in gasoline  
3 tax law definitions.
- 4           21. It clarifies that the gasoline inventory tax applies to importers and wholesalers.  
5 The proposed change reflects current administrative policy.
- 6           22. It restores language limiting the scope of the exemption for internal combustion  
7 engine fuel used in international flights that was inadvertently repealed by legislation  
8 enacted in the First Special Session of the 123rd Legislature.
- 9           23. It clarifies that gasoline wholesalers must obtain and display a certificate issued  
10 by the State Tax Assessor. The proposed change reflects current administrative policy.
- 11           24. It clarifies filing and tax payment requirements pertaining to licensed distributors  
12 and wholesalers of gasoline.
- 13           25. It clarifies that persons who become subject to the gasoline tax in special cases  
14 are not considered as distributors but are subject to tax on the same basis as licensed  
15 distributors.
- 16           26. It clarifies the distinction between licensed suppliers and registered suppliers  
17 under the special fuel tax law.
- 18           27. It clarifies that only licensed suppliers qualify for a shrinkage allowance under  
19 the special fuel tax law. The proposed change reflects current administrative policy.
- 20           28. It amends the statute imposing a special fuel inventory tax to reflect changes  
21 enacted in the First Special Session of the 123rd Legislature.
- 22           29. It clarifies that special fuel wholesalers must obtain and display a certificate  
23 issued by the State Tax Assessor. The proposed change reflects current administrative  
24 policy.
- 25           30. It clarifies filing and tax payment requirements pertaining to licensed suppliers  
26 and wholesalers of special fuel.
- 27           31. It clarifies that certain requirements relating to discontinuance of business apply  
28 to wholesalers of special fuel. The proposed change reflects current administrative policy.
- 29           32. It clarifies eligibility for a credit for tax paid on worthless accounts under the  
30 special fuel tax law. The proposed changes reflect current administrative policy.
- 31           33. It repeals a superfluous definition in the milk handling fee law.
- 32           34. It clarifies imprecise language regarding the tax imposed on nonresidents and  
33 repeals a superfluous effective date.
- 34           35. It repeals an obsolete statute that imposed an income tax surcharge for the 1991  
35 and 1992 tax years.