

**HNRE Committee Bill Dr. 16-839: An Act Relating to State Lands**  
**Section by Section Summary**

**Section 1.** 10 V.S.A. § 2606b. Maple Sugar Production on State Lands

- 10 V.S.A. § 2606b(b): Provides that the Department of Forests Parks and Recreation (DFPR) will develop maple production guidelines in consultation with the Vermont maple sugar makers association, not jointly.
  - Current law requires DFPR and the maple sugar makers association to agree to the maple sugar production guidelines. This section would now only require “consultation” with the association.
- 10 V.S.A. § 2606b(f): Sets maple license fee on State lands at \$.75 per tap, instead of the existing formula, which is based on the old grading system for maple syrup.
- 10 V.S.A. § 2606b(g): The bill would repeal language requiring DFPR to report on implementation of maple sugar production on State lands.
  - The Department submitted the report on January 15, 2010.

**Section 2.** 32 V.S.A. § 3757. Land Use Change Tax; Lands Acquired by DFPR

- 32 V.S.A. § 3757(f)(1): The bill would clarify when the Director of Property Valuation and Review at the Department of Taxes shall be required to release the lien on property enrolled in the Use Value Appraisal program.
  - The Director shall release the lien when:
    - The land use change tax is paid;
    - The land use change tax is abated under this section 32 V.S.A. § 3757;
    - The land use change tax is abated under the Commissioner of Taxes general authority to reduce taxes under 32 V.S.A. § 3201(5);
    - The land is exempt from the land use change tax and the owner requests release of the lien; or
    - The land is exempt from the land use change tax and the land is developed.
- 32 V.S.A. § 3757(f)(2): The authority to release a lien shall not be construed to allow agriculture or forest land to enroll in the Use Value Program without a lien to secure payment of the land use change tax.
- 32 V.S.A. § 3757(j)(2): The bill provides that land acquired by the Green Mountain National Forest for public use is exempt from the levy of the land use change tax.
  - Land that is in the National Forest System is exempt from State and local taxation.
- 32 V.S.A. § 3757(l): Land acquired by ANR for public uses shall be exempt from the land use change tax.
  - Because the ANR lands are exempt from the land use change tax, the land also can be released from the lien under the new authority proposed in 32 V.S.A. § 3757(f)(1).

**Section 3.** Forestland Intergenerational Transfer Study Committee

- Creates the Forestland Intergenerational Transfer Study Committee to develop recommendations for a statewide program to improve the capacity of providing successional planning technical assistance to forestland owners in Vermont.
- The Committee shall:
  1. Develop recommended priorities for succession planning for forestland owners;
  2. Develop strategies for improving conservation investments or incentives that facilitate the intergenerational transfers of intact forestland;
  3. Develop other strategies for lessening the impact of estate taxes or other pressures that could lead to the breaking up and subdivision of intact forest parcels; and
  4. Develop recommended legislative changes that may be needed to implement its recommendations and strategies.
- The Committee shall submit its recommendations as a report on or before January 15, 2017.

**Section 4.** Effective Date.

- The act takes effect July 1, 2016.