

H.852: 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): Department of Forests, Parks and Recreation (DFPR) will develop maple production guidelines in consultation with Vermont maple sugar makers association, not jointly. Current law requires DFPR and the sugar makers association to agree to production guidelines.
- 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): Repeals language requiring DFPR to report on implementation of maple sugar production on State lands. DFPR submitted the report on January 15, 2010.

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

- 32 V.S.A. § 3757(f)(1): Provides when PVR shall be required to release the lien on property enrolled in the Use Value Appraisal (UVA) program. PVR shall release the lien when:
 - A. the land use change tax is paid;
 - B. the land use change tax is abated under this section 32 V.S.A. § 3757;
 - C. the land use change tax is abated under the Commissioner of Taxes general authority to reduce taxes under 32 V.S.A. § 3201(5);
 - D. the land is exempt from the land use change tax and the owner requests release of the lien; or
 - E. 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 UVA without a lien to secure payment of the land use change tax.
- 32 V.S.A. § 3757(j)(2): Land acquired by the Green Mountain National Forest for public use shall be exempt from the land use change tax. National Forest System land is exempt from state or 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 a Forestland Intergenerational Transfer Study Committee to recommend a statewide program to improve successional planning technical assistance provided to forestland owners.
- The Committee shall report recommendations on or before January 15, 2017. The report shall include:
 1. Recommended priorities for succession planning for forestland owners;
 2. Strategies for improving conservation investments or incentives that facilitate the intergenerational transfers of intact forestland;
 3. 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. Recommended legislative changes needed to implement its recommendations and strategies.

Section 4. Effective Date. The act takes effect July 1, 2016.