

**H.852**  
**Revenue Provisions**

Joint Fiscal Office 3/8/2016

Adjustment of maple tapping fees on State lands  
**Approximately \$3,000 in new revenue in FY2017**

| Approx. taps |         | 24,000            |
|--------------|---------|-------------------|
| Year         | Revenue | Revenue (per tap) |
| 2013         | 14,612  | 0.61              |
| 2014         | 14,827  | 0.62              |
| 2015         | 14,838  | 0.62              |
|              |         |                   |
| 2017         | 18,000  | 0.75              |

-Approximate number of maple taps and revenue actuals for FY13-15 given by the Dept. of Forests, Parks and Recreation

Exemptions from land use change tax

The bill proposes to establish in law conditions whereby a lien shall be released on land enrolled in the use value appraisal program. The bill also proposes to establish exemptions from the land use change tax for land transferred to Green Mountain National Forest and to the Agency of Natural Resources.

1. Green Mountain National Forest – The language establishing conditions for the release of liens and exempting transfers to the National Forest from the change tax serve the purpose of eliminating any ambiguity as to when and how liens should be released prior to transfers of land to the federal government for public use. The federal government requires that no encumbrances be attached to land prior to the land falling under its possession. Because of this requirement, and based on current State law, it is very difficult for individuals to transfer land to the federal government for public use without having to first pay the land use change tax in order for the lien to be released. Between the years 2011 and 2015, there were only two land transfers to the U.S. Forest Service. Because of the limited nature of these transactions, establishing a fiscal impact for this language is difficult. **Limited fiscal impact**
2. Agency of Natural Resources – Currently, the Agency does not require that liens on land be released prior to it taking possession of land for public use. Therefore, the land use change tax is not paid on this land and the revenue is already foregone. The language exempting transfers to the Agency from the land use change tax is to ensure that the liens are released prior to transfer going forward so that the Agency no longer has to keep track of which parcels have liens and which do not. **No fiscal impact**