

TRANSITIONAL QUALIFIED FOREST PROPERTY SPECIFIC TAX ACT (EXCERPT)
Act 260 of 2016

211.1100 Forest practice or harvest; report.

Sec. 10. An owner of transitional qualified forest property shall report to the department on a form prescribed by the department when a forest practice or timber harvest has occurred on the transitional qualified forest property during a calendar year. The report shall indicate the forest practice completed and the volume and value of timber harvested on that transitional qualified forest property. One copy of the form shall be forwarded to the conservation district, and 1 copy shall be retained by the department for 7 years. If it is determined by the department that a forest practice or harvest has occurred in a calendar year and no report was filed, a fine of \$500.00 may be collected by the department. Beginning December 31, 2015 and each year thereafter, the department shall provide to the standing committees of the senate and house of representatives with primary jurisdiction over forestry issues a report that includes all of the following:

- (a) The number of acres of transitional qualified forest property in each county.
- (b) The amount of timber produced on transitional qualified forest property each year.
- (c) The number of forest management plans completed by conservation districts and the total number of forest management plans submitted for approval each year.

History: 2016, Act 260, Imd. Eff. June 28, 2016.