

MARYLAND REGISTER

## Proposed Action on Regulations

<b>Transmittal Sheet</b>  <b>PROPOSED OR REPROPOSED</b>  <b>Actions on Regulations</b>	<b>Date Filed with AELR Committee</b>	<b>TO BE COMPLETED BY DSD</b>
	05/04/2016	Date Filed with Division of State Documents
		Document Number
		Date of Publication in MD Register

**1. Desired date of publication in Maryland Register: 6/10/2016**

**2. COMAR Codification**

<b>Title</b>	<b>Subtitle</b>	<b>Chapter</b>	<b>Regulation</b>
08	07	03	01, .02, .03, .04

**3. Name of Promulgating Authority**

Department of Natural Resources

<b>4. Name of Regulations Coordinator</b>	<b>Telephone Number</b>
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**Title 08**  
**DEPARTMENT OF NATURAL RESOURCES**  
**Subtitle 07 FORESTS AND PARKS**

**08.07.03 Forest Management Programs**

Authority: Natural Resources Article, §§5-209(a), 5-210, 5-219, and 5-410; Tax Property Article, §§8-211(p); Annotated Code of Maryland

**Notice of Proposed Action**

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The Department of Natural Resources proposes to amend Regulations .01 Definitions, .02 Planting and Sale of Trees and Seedlings at the Maryland Forest Tree Nursery, .03 Charges for Administering the Forest Conservation and Management Program, and .04 Income Tax Treatment of Reforestation and Timber Stand Improvements under COMAR 08.07.03 Forest Management Programs.

**Statement of Purpose**

The purpose of this action is to update the references to the state agency.

**Comparison to Federal Standards**

There is no corresponding federal standard to this proposed action.

**Estimate of Economic Impact**

The proposed action has no economic impact.

**Economic Impact on Small Businesses**

The proposed action has minimal or no economic impact on small businesses.

**Impact on Individuals with Disabilities**

The proposed action has no impact on individuals with disabilities.

**Opportunity for Public Comment**

Comments may be sent to Marian Honeczy, Supervisor, Urban & Community Forestry, Maryland Forest Service, 580 Taylor Ave E-1, Annapolis, MD 21401, or call 410-260-8511, or email to [marian.honeczy@maryland.gov](mailto:marian.honeczy@maryland.gov), or fax to 410-260-8595. Comments will be accepted through July 11, 2016. A public hearing has not been scheduled.

## Economic Impact Statement Part C

- A. Fiscal Year in which regulations will become effective: FY 2017
- B. Does the budget for the fiscal year in which regulations become effective contain funds to implement the regulations?  
Yes
- C. If 'yes', state whether general, special (exact name), or federal funds will be used:  
General
- D. If 'no', identify the source(s) of funds necessary for implementation of these regulations:
- E. If these regulations have no economic impact under Part A, indicate reason briefly:  
Revisions are to make the regulations current; no substantive change.
- F. If these regulations have minimal or no economic impact on small businesses under Part B, indicate the reason and attach small business worksheet.  
Revisions are to make the regulations current; no substantive change.
- G. Small Business Worksheet:

### Attached Document:

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#### **.01 Definitions.**

- A. (text unchanged)
- B. Terms Defined.
- (1) (text unchanged)
- (2) "Department" means the Department of Natural Resources – Forest Service
- [(2)] (3) "Forest Conservation and Management Agreement" means an agreement between the Department [of Natural Resources — Forest Service] and a woodland owner of 5 or more contiguous acres which sets the conditions by which a woodland owner may enter and remain in the management program.
- [(3)] (4) (text unchanged)
- (5) "Secretary" means Secretary of the Department of Natural Resources

#### **.02 Planting and Sale of Trees and Seedlings at the Maryland Forest Tree Nursery.**

- A. Limitation. The Department [of Natural Resources — Forest Service] may sell trees and seedlings produced at the Maryland Forest Tree Nursery only for conservation purposes.
- B. Requirements.
- (1) A representative of the Department [of Natural Resources — Forest Service] shall develop a tree-planting plan and examine the planting site of trees planted for conservation purposes.
- (2) – (3) (text unchanged)
- (4) All trees for roadside planting shall be planted on public road rights-of-way or other public lands. A tree-planting plan shall be developed by a representative of the Department [of Natural Resources — Forest Service] before the trees are allocated.
- (5) A report of the planting shall be furnished by the planter when requested by the Department [of Natural Resources — Forest Service].
- (6) – (7) (text unchanged)

#### **.03 Charges for Administering the Forest Conservation and Management Program.**

- A. (text unchanged)
- B. Definitions. For the purpose of this regulation:
- (1) – (2) (text unchanged)
- C. – D. (text unchanged)

E. Charges for Inspections. A Forest Conservation and Management Agreement shall contain a provision which requires that inspections to determine compliance with the Agreement shall be made at least once every 5 years by a representative of *the* Department [of Natural Resources — Forest Service]. Failure to allow an inspection by *the* Department [of Natural Resources — Forest Service] to be conducted or to reimburse *the* Department [of Natural Resources — Forest Service] for costs shall invalidate the Agreement, and result in a reassessment.

**.04 Income Tax Treatment of Reforestation and Timber Stand Improvement.**

A. – D. (text unchanged)

E. Initial Certification.

(1) (text unchanged)

(2) Certification shall be recorded on forms supplied by the Department [of Natural Resources] and:

(a) – (b) (text unchanged)

(3) Copies of the initial certification forms shall be distributed as follows:

(a) Department [of Natural Resources] — original;

(b) – (c) (text unchanged)

(4) (text unchanged)

F. Final Certification.

(1) The taxpayer shall request final certification by a representative of the Department [of Natural Resources] within 2 years of initial certification.

(2) – (5) (text unchanged)

(6) Final certification shall:

(a) Be recorded on forms prepared by the Department [of Natural Resources] by a representative of the Department indicating all pertinent information relating to the ownership, practice, completion date, cost, participation in federal cost sharing programs; and

(b) (text unchanged)

(7) Copies of the final certification report forms shall be distributed as follows:

(a) Department [of Natural Resources] — original;

(b) – (c) (text unchanged)

(8) (text unchanged)

G. Decertification.

(1) A practice will be decertified if:

(a) (text unchanged)

(b) The taxpayer fails to submit a plan to the Department [of Natural Resources] for continuation of the project.

(2) – (3) (text unchanged)

(4) Decertification will:

(a) Be recorded on forms provided by the Department [of Natural Resources] by a representative of the Department;

(b) – (c) (text unchanged)

(5) Copies of the decertification report shall be distributed as follows:

(a) Department [of Natural Resources] — original;

(b) – (c) (text unchanged)

(6) (text unchanged)

H. Inspection. The Department [of Natural Resources] shall review those projects receiving final certification at intervals of not more than 5 years, for a period of 15 years after the date of final certification to insure continuation of the project as specified by law.

Mark Belton, Secretary  
Department of Natural Resources