MAINE STATE LEGISLATURE

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(EMERGENCY) SECOND REGULAR SESSION	
ONE HUNDRED AND	TENTH LEGISLATURE
Legislative Document	No. 1787
H. P. 1797 House of Re Approved for introduction by the Joint Rule 26.	epresentatives, January 7, 1982 Legislative Council pursuant to
Referred to the Committee on Tax and 1,500 Ordered Printed.	EDWIN H. PERT, Clerk
Presented by Representative Jackson of Cosponsors: Representative Kell G. Diamond of Windham and Represent	eher of Bangor, Representative
STATE OF	MAINE
IN THE YEAR O	DF OUR LORD D AND EIGHTY-TWO
AN ACT to Restore a Property of the Previously Granted to the	
Emergency preamble. Where do not become effective untiunless enacted as emergencies; and	l 90 days after adjournme
Whereas, the American Natio lent and charitable institution Revised Statutes, Title 36, s except that the American Nationa tution incorporated by the St federally chartered by an Act of C	n within the meaning of t section 652, subsection al Red Cross is not an ins sate of Maine, having be
Whereas, one of the primar National Red Cross is to render to the people of this State in the ilies and personnel of the Armed stationed within the State of Maine	er services and financial a imes of distress and to fa Forces of the United Sta

Whereas, the 90th Legislature recognized the fact that payment by the American National Red Cross of municipal real estate taxes would lessen substantially the amount of services that might be rendered and the financial aid that might be given and would subject the American National Red Cross to an unjust financial burden; and

Whereas, such an exemption was granted the American National Red Cross from 1941 to 1979 by various Legislatures of the State of Maine; and

Whereas, the 109th Legislature removed the exemption by Public Law 1979, chapter 467, section 3, under a misapprehension as reported in the statement of fact to that bill, L.D. 855, that "The Red Cross will still be eligible for tax exemption as a benevolent and charitable institution;" and

Whereas, since that is not the case, the Legislature recognizes the need to reinstate the exemption for the American National Red Cross; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

- 24 Be it enacted by the People of the State of Maine, as follows:
- **36 MRSA §652, sub-§1, ¶D,** as repealed by PL 1979, c. 26 467, §3, is reenacted to read:
- D. The real estate and personal property owned and occupied or used solely for their own purposes by the American National Red Cross and its chapters in this State.
- 31 Emergency clause. In view of the emergency cited in 32 the preamble, this Act shall take effect when approved.

STATEMENT OF FACT

This bill restores the property tax exemption which had been granted the American National Red Cross from 1941 until 1979 when the exemption was repealed through error: The 109th Legislature believed the Red Cross was incorporated in the State of Maine and therefore eligible for the general exemption granted charitable and benevolent institutions.

- No change has been made in the language which was the law until 1979.
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