MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 784

H.P. 593

House of Representatives, February 4, 1997

Resolve, Directing the Bureau of Taxation to Review Organizations Receiving Tax Exemptions.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative JOY of Crystal. Cosponsored by Representatives: BRAGDON of Bangor, MACK of Standish, MERES of Norridgewock, SNOWE-MELLO of Poland, WATERHOUSE of Bridgton.

- Sec. 1. Review. Resolved: That, by January 1, 1998, the
 Department of Administrative and Financial Services, Bureau of
 Taxation shall review all organizations receiving exemptions from
 taxation under the Maine Revised Statutes, Title 36. The review
 must identify the reason for each exemption and an estimate of
 the cost of the exemption. The Bureau of Taxation shall review
 the activities of an organization receiving tax exemptions and
 determine:
- 1. If those activities deny or interfere with the exercise of constitutionally protected rights of individuals, businesses, corporations or other legal entities; and
 - Whether the organization provides a direct service to people; and be it further

Sec. 2. Report. Resolved: That the Bureau of Taxation shall submit a report of its review to the Legislature by January 1, 1998. The report must include legislation to repeal the tax exemption of any organization that the Bureau of Taxation determines does not provide a direct service to people.

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14

SUMMARY

This resolve requires the Bureau of Taxation to review organizations receiving tax exemptions and submit legislation to the Legislature by January 1, 1998 to repeal exemptions of any organizations that do not provide a direct service.