MAINE STATE LEGISLATURE

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STATE OF MAINE SENATE 122ND LEGISLATURE FIRST SPECIAL SESSION

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COMMITTEE AMENDMENT "A" to S.P. 258, L.D. 791, Bill, "An Act Concerning the Taxation of Buildings in Which Nonprofit Organizations Are Housed"

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Amend the bill by striking out the title and substituting the following:

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'An Act Concerning the Taxation of Property Owned by Certain Veterans' Organizations'

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Further amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

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'Sec. 1. 36 MRSA §652, sub-§1, ¶E, as amended by PL 1979, c. 467, §4, is further amended to read:

real estate and personal property owned and_ 36 occupied and used for their own purposes by posts of the American Legion, Veterans of Foreign Wars, American Veterans 38 ef-World-War-II, Grand Army of the Republic, Sons of Union 40 Veterans of the Civil War, Spanish War Veterans, Disabled American Veterans and Navy Clubs of the U.S.A.,-which-shall 42 be that are used solely by those organizations for meetings, ceremonials or instruction or to further the charitable activities of the organization, including all facilities 44 appurtenant to such use and used in connection therewith. If any-building-shall-not-be-used-in-its-entirety-for-those 46 purposes, - but - shall -be - used -in -part -for - those -purposes - and in-part--for-any--other-purpose,-exemption--shall-enly--be--of 48 the-part-used-for-those-purposes. If an organization is not 50 the sole occupant of the property, the exemption granted

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COMMITTEE AMENDMENT "A to S.P. 258, L.D. 791

	<u>under this paragraph applies only to that portion of the</u>
2	property owned, occupied and used by the organization for
	its purposes.
4	
	Further conditions to the right of exemption are that:
6	Turant conditions to the regime of champeron are that
U	(1) No 3 discrete househor offices as anylong of any
	(1) No \underline{A} director, trustee, officer or employee of any
8	organization claiming exemption shall may not receive
	directly or indirectly any pecuniary profit from the
10	operation thereof, excepting reasonable compensation
	for services in effecting its purposes or as a proper
12	beneficiary of its purposes;
	in the state of th
14	(2) All profits derived from the operation thereof and
4.4	the proceeds from the sale of its property are devoted
3.6	
16	exclusively to the purposes for which it is organized;
	and
18	
	(3) The institution, organization or corporation
20	claiming exemption under this subsection shall file
	with the tax assessors upon their request a report for
22	its preceding fiscal year in such detail as the tax
<i>L L</i>	assessors may reasonably require.
2.4	assessors may reasonably require.
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	Sec. 2. Appropriations and allocations. The following
26	Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.
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26 28	
	appropriations and allocations are made.
28	appropriations and allocations are made. ADMINISTRATIVE AND FINANCIAL SERVICES,
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28 30	appropriations and allocations are made. ADMINISTRATIVE AND FINANCIAL SERVICES,
28	appropriations and allocations are made. ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF Veterans Organization Tax Reimbursement (new)
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portion of the property is used solely for purposes not related

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COMMITTEE AMENDMENT A" to S.P. 258, L.D. 791

Mary B.

to the veterans' organization, that portion is subject to property tax. The amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED (See attached)

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122nd MAINE LEGISLATURE

LD 791

LR 1944(02)

An Act Concerning the Taxation of Buildings in Which Nonprofit Organizations Are Housed

Fiscal Note for Bill as Amended by Committee Amendment A"
Committee: Taxation
Fiscal Note Required: Yes

Fiscal Note

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
Net Cost (Savings) General Fund	\$0	\$318,750	\$334,688	\$351,422
Appropriations/Allocations General Fund	\$0	\$318,750	\$334,688	\$351,422

Fiscal Detail and Notes

This bill includes a General Fund appropriation of \$318,750 in fiscal year 2006-07 for Maine Revenue Services to reimburse municipalities for 50% of the estimated revenue loss associated with this expanded exemption.