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Date: 3/4/20

MAJORITY

(Filing No. S- 410)

TAXATION

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE
SENATE
129TH LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ A ” to S.P. 279, L.D. 989, Bill, “An Act To Improve Maine's Tax Laws”

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

'An Act To Improve Maine's Tax Laws by Providing a Property Tax Exemption for Central Labor Councils'

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 36 MRSA §652, sub-§1, ¶F, as amended by PL 2007, c. 627, §20, is further amended to read:

F. The real estate and personal property owned and occupied or used solely for their own purposes by central labor councils, chambers of commerce or boards of trade in this State are exempt from taxation. For the purposes of this paragraph, "central labor council" means an association or network of labor unions designed to promote and protect the interests of their members.

Further conditions to the right of exemption are that:

- (1) A director, trustee, officer or employee of any organization claiming exemption may not receive directly or indirectly any pecuniary profit from the operation of that organization, except as reasonable compensation for services in effecting its purposes or as a proper beneficiary of its purposes;
- (2) All profits derived from the operation of the organization and the proceeds from the sale of its property must be devoted exclusively to the purposes for which it is organized; and
- (3) The institution, organization or corporation claiming exemption under this paragraph must file with the assessors upon their request a report for its preceding fiscal year in such detail as the assessors may reasonably require.'

COMMITTEE AMENDMENT

1 Amend the bill by relettering or renumbering any nonconsecutive Part letter or
2 section number to read consecutively.

3 **SUMMARY**

4 This amendment replaces the bill, which is a concept draft. The amendment provides
5 a property tax exemption for real estate and personal property owned and occupied or
6 used solely for their own purposes by central labor councils.

FISCAL NOTE REQUIRED
(See attached)



129th MAINE LEGISLATURE

LD 989

LR 1241(02)

An Act To Improve Maine's Tax Laws

Fiscal Note for Bill as Amended by Committee Amendment "A" (5-41le)
 Committee: Taxation
 Fiscal Note Required: Yes

Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$0	\$0	\$1,625	\$1,675
Appropriations/Allocations				
General Fund	\$0	\$0	\$1,625	\$1,675

Fiscal Detail and Notes

The bill provides a property tax exemption for real estate and personal property owned by central labor councils. The Department of Administrative and Financial Services will require a General Fund appropriation of \$1,625 in fiscal year 2021-22 and \$1,675 in fiscal year 2022-23 to reimburse municipalities 50% of the amount of the property tax reduction.