

MAINE STATE LEGISLATURE

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SIXTY-FIRST LEGISLATURE.

HOUSE.

No. 140.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND
EIGHTY-THREE.

AN ACT to amend the second specification of section
six of chapter six of the revised statutes relating to
taxes.

*Be it enacted by the Senate and House of Representatives
in Legislature assembled, as follows:*

SECTION 1. The second specification of section
2 six of chapter six of the revised statutes is hereby
3 amended by adding thereto the following: "And
4 corporations whose property or funds in excess of
5 their ordinary expenses are held for the relief of
6 the sick, the poor and the distressed, or of widows
7 and orphans, or to bury the dead, are benevolent
8 and charitable corporations within the meaning of
9 this specification, without regard to the sources
10 from which their funds are derived, or to limita-

11 tions in the classes of persons for whose benefit
12 the funds are applied," so that said specification as
13 amended shall read as follows:

14 *Second.* All property, which by the articles of
15 separation is exempted from taxation: the real
16 and personal property of all literary institutions,
17 and the real and personal property of all benevo-
18 lent, charitable and scientific institutions incorpo-
19 rated by this state; and corporations whose prop-
20 erty or funds in excess of their ordinary expenses
21 are held for the relief of the sick, the poor or the
22 distressed, or of widows and orphans, or to bury
23 the dead, are benevolent and charitable corpora-
24 tions within the meaning of this specification,
25 without regard to the sources from which their
26 funds are derived, or to limitations in the classes
27 of persons for whose benefit the funds are ap-
28 plied.

SECT. 2. This act takes effect when approved.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 28, 1883. }

Reported by Mr. HALE, for minority of Committee on Judiciary,
and ordered printed.

ORAMANDAL SMITH, *Clerk.*