

# MAINE STATE LEGISLATURE

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# STATE OF MAINE

Inter-Departmental Memorandum Date October 10, 1962

To Ernest H. Johnson, State Tax Assessor Dept. Bureau of Taxation

From Ralph W. Farris, Asst. Atty. General Dept. " " "

Subject Application of Excise Tax to Vehicles Owned by Churches.

Your request for legal advice as to the levying of an excise tax on a pickup truck owned by St. Augustine's Parish received yesterday.

It is my opinion that the St. Augustine Parish would not be considered a benevolent and charitable institution under section 125, Chapter 91-A.

In regard to the camp meeting cases to which you refer in your memorandum as holding that the camp ground was exempt although not in use for its own purposes on April 1 see the case of *Camp Associates v. Inhabitants of Lyman* 132 Me. 67.

In the case of the excise tax on the pickup truck purchased by St. Augustine's Parish it is my opinion that an excise tax should be paid by the parish before registration of the vehicle, as section 125, Chapter 91-A, R.S., which relates to exemption, refers only to benevolent and charitable institutions incorporated by this State and used solely for its own purposes, and subsection VIII, under section 125, exempts vehicles owned by literary and scientific institutions, with no mention of religious societies, and these statutes should be strictly construed against the party claiming exemption.

*RWF*

RWF:apd

# STATE OF MAINE

Inter-Departmental Memorandum Date October 9, 1962

To Ernest W. Farris, Assistant Attorney General

Dept. Bureau of Taxation

From Ernest W. Johnson, State Tax Assessor

Dept. Bureau of Taxation

Subject Application of excise tax to vehicles owned by churches

Subsection II of Section 10 of Chapter 91-A provides for property tax exemption of real and personal property owned by literary and scientific or benevolent and charitable institutions (provided, so far as benevolent and charitable institutions are concerned, that they be incorporated under the laws of the State of Maine) with respect to real and personal property owned by them and used by them for their own purposes.

The same subsection, in paragraph G, exempts from taxation houses of religious worship, parsonages to the value of \$6,000, and personal property not exceeding \$6,000 in value.

Section 125 of Chapter 91-A lists exemptions insofar as the motor vehicle excise tax is concerned. That section does not refer to churches at all, but subsection VII exempts vehicles owned and used solely for their own purposes by benevolent and charitable institutions incorporated by this State, and in subsection VIII exempts vehicles owned and used solely for their own purposes by literary and scientific institutions.

We have now had a question raised regarding a pickup truck owned by St. Augustine's Parish in the City of Augusta. It would appear to us that there was no basis for exempting this vehicle from the motor vehicle excise tax. However, I am aware that our law court has considered in some cases that a religious organization is charitable in character, and I believe in some of the camp meeting cases has upheld exemption on the ground that the camp meeting association was a benevolent and charitable institution. It seems to me that the fact that subsection II of section 10 of Chapter 91-A provides for an exemption for benevolent and charitable institutions, and then in another paragraph provides for a specific exemption for churches and parsonages and property owned by religious societies, indicates that a church and its property are not to be treated under the provisions having to do with benevolent and charitable institutions. However, I am in some doubt, and hence seek your advice.

Is the pickup truck owned by St. Augustine's Parish subject to the motor vehicle excise tax?

EHJ:J