

MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

Legislative Document

No. 1242

H. P. 908

House of Representatives, February 2, 1961

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Smith of Strong.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Repealing Property Tax Exemptions for Churches, Literary and Scientific Institutions.

Be it enacted by the People of the State of Maine, as follows:

R. S., c. 91-A, § 10, sub-§ II, repealed and replaced. Subsection II of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 4 of chapter 399 of the public laws of 1955 and amended by chapter 319 of the public laws of 1957, is repealed and the following enacted in place thereof:

‘II. Property of institutions and organizations.

A. Institutions incorporated as non-profit corporations for the sole purpose of conducting medical research.

B. No exemption shall be allowed under this subsection in favor of an agricultural fair association holding pari-mutuel racing meets unless it has qualified the next preceding year as a recipient of the “stipend fund” provided in chapter 32, section 17.

C. The real estate and personal property owned and occupied or used solely for their own purposes by the American National Red Cross and its chapters in this State.

D. The real estate and personal property owned and occupied or used solely for their own purposes by posts of the American Legion, Veterans of Foreign Wars, Grand Army of the Republic, Spanish War Veterans, Disabled American Veterans and Navy Clubs of the U. S. A.

E. The real estate and personal property owned and occupied or used solely for their own purposes by chambers of commerce or boards of trade in this State.

F. Any college in this State authorized to confer the degree of bachelor of arts or of bachelor of science and having real estate liable to taxation shall, on the payment of such tax and proof of the same to the satisfaction of the Governor and Council, be reimbursed from the State Treasury to the amount of the tax so paid, provided the aggregate amount reimbursed to any college in any one year shall not exceed \$1,500 and this right of reimbursement shall not apply to real estate bought after April 12, 1889.

G. The real and personal property owned by one or more of the foregoing organizations and occupied or used solely for their own purposes by one or more other such organizations.