

MAINE STATE LEGISLATURE

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Session 1961

FIRST SPECIAL SESSION

ONE-HUNDREDTH LEGISLATURE

Legislative Document

No. 1649

H. P. 1196 House of Representatives, November 27, 1961
Committee on Taxation suggested.

HARVEY R. PEASE, Clerk

Presented by Mr. Wellman of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT to Exempt Fallout Shelters from Taxation.

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

R. S., c. 91-A, § 10, sub-§ VI, ¶ F, additional. Subsection VI of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, and as amended, is further amended by adding a new paragraph F, to read as follows:

'F. Any real property constructed, altered or improved as to include a fallout shelter facility complying with the specifications of the Office of Civil and Defense Mobilization of the United States Government, to the extent that the increase in value of real property is attributable to the fallout shelter facility; provided that no exemption shall be allowed in an amount greater than \$200 multiplied by the number of occupants which such fallout shelter facility is designed to accommodate in accordance with such specifications.'