

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

ONE-HUNDREDDTH LEGISLATURE

Legislative Document

No. 1669

H. P. 1216 House of Representatives, November 27, 1961
The Committee on Taxation suggested.

HARVEY R. PEASE, Clerk

Presented by Mr. Briggs of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Exempting Fallout Shelters from Real Estate 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 to include a fallout shelter facility complying with rules and regulations promulgated by the Department of Civil Defense and Public Safety to the extent that the increase in the value of the real property is attributable to the fallout shelter facility. No exemption shall be allowed in an amount greater than \$100 multiplied by the number of occupants which such fallout shelter facility is designed to accommodate in accordance with such rules and regulations.'