

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 325

H. P. 244

House of Representatives, January 21, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Brawn of Oakland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Relating to the Property Tax Exemption for Parsonages.

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

R. S., T. 36, § 652, sub-§ 1, ¶ G, amended. Paragraph G of subsection 1 of section 652 of Title 36 of the Revised Statutes, as amended by chapter 13 of the public laws of 1965, is further amended by adding at the end the following new sentence:

For purposes of the tax exemption provided by this paragraph a parsonage shall mean a residence provided by a religious society for its clergyman and located within the same municipality or place as the house of religious worship where the clergyman regularly conducts religious services.

STATEMENT OF FACT

The intent of this proposed amendment is to limit the loss of tax revenue of municipalities that have parsonages located within their geographical limits when the member of the clergy who resides in the parsonage regularly conducts services outside the geographical limits of the municipality.