# MAINE STATE LEGISLATURE

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#### ONE HUNDRED AND FIFTH LEGISLATURE

### Legislative Document

No. 1473

H. P. 1080 House of Representatives, March 11, 1971 On motion of Mr. Hall of Windham, Reference Reconsidered. Referred to Committee on Agriculture. Sent up for concurrence and ordered printed. BERTHA W. JOHNSON, Clerk

Presented by Mr. Dam of Skowhegan.

#### STATE OF MAINE

## IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-ONE

AN ACT Relating to Tax Exemption of Property of Agricultural Fair Associations.

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

R. S., T. 36, § 652, sub-§ 1, ¶ C, sub-¶ (5), amended. Subparagraph (5) of paragraph C of subsection 1 of section 652 of Title 36 of the Revised Statutes is amended by adding a new sentence at the end to read as follows:

No exemption shall be allowed under this subsection in favor of an agricultural fair association if its property is located within the built-up or compact section of a municipality as defined in Title 23, section 2 and exceeds 5 acres in area.

#### STATEMENT OF FACT

The present law exempts the taxation of agricultural fair associations and the ever rising costs of municipal services have caused a burden on the tax-payer of the municipalities. The purpose of this bill is to correct this inequity.