

MAINE STATE LEGISLATURE

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(EMERGENCY)

ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 243

H. P. 198

House of Representatives, January 21, 1975

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

EDWIN H. PERT, Clerk

Presented by Mrs. Berry of Madison.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Relating to Property Tax Exemption of Institutions and Organizations.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the tax revenues of the State of Maine have not increased due to a declining economy while the costs of state services have risen rapidly because of inflation; and

Whereas, it is therefore vital for the State to be able to rationalize its tax system as much as possible while still encouraging the higher education of its citizens through reasonable tax exemptions; and

Whereas, Maine's institutions of learning should be encouraged to educate Maine's own citizens first before educating those citizens of other states; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA, § 652, sub-§ 1, ¶ A, sub-¶ (1), 2nd sentence, as last repealed and replaced by PL 1971, c. 475, is amended to read:

No such institution enrolling more than 25% of its total enrollment from persons not residents of Maine and which is in fact conducted or operated principally for the benefit of persons who are not residents of Maine and

makes charges which result in an average weekly rate per person, as computed under this subparagraph, in excess of \$30 shall be entitled to tax exemption.

Sec. 2. 36 MRSA, § 652, sub-§ 1, ¶ B is amended to read:

B. The real estate and personal property owned and occupied or used solely for their own purposes, **exclusive of arts, sculpture and crafts**, by literary and scientific institutions;

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

STATEMENT OF FACT

It is the intent of this Act to prohibit property tax exemptions to institutions and organizations which are not conducted principally for residents of the State of Maine and exclude real estate and personal property used solely for art, sculpture and crafts.