

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 190

H. P. 167

House of Representatives, January 15, 1979

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

EDWIN H. PERT, Clerk

Presented by Mr. Sprowl of Hope.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

**AN ACT to Increase the Property Tax Exemption for Houses of Religious
Worship.**

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

36 MRSA § 652, sub-§ 1, ¶ G first sentence, as last amended by PL 1965, c. 13, is further amended to read:

Houses of religious worship, including vestries, and the pews and furniture within the same; tombs and rights of burial; and property owned and used by a religious society as a parsonage to the value of ~~\$20,000~~ **\$40,000**, and personal property not exceeding ~~\$6,000~~ **\$12,000** in value, but so much of any parsonage as is rented is liable to taxation.

STATEMENT OF FACT

The amount of tax exemptions for houses of religious worship was established in 1967. Since that time, property values have increased substantially. The intent of this legislation is to adjust the amount of exemption in keeping with presentday values.