

MAINE STATE LEGISLATURE

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(EMERGENCY)
FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 853

S. P. 291

In Senate, March 1, 1979

Referred to the Committee on Local and County Government. Sent down for concurrence and ordered printed.

Presented by Senator Danton of York.

MAY M. ROSS, Secretary of the Senate

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

**AN ACT to Enable the Ocean Park Association to Qualify for Tax Exempt Status
under the United States Internal Revenue Code.**

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

Whereas, it is the purpose of this Act to enable the Ocean Park Association to qualify for nonprofit status under the Internal Revenue Code of the United States; and

Whereas, it is vital to the association that this status be clarified by April 1, 1979; and

Whereas, this Act will not take effect by that date unless enacted as an emergency Act; 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:

P&SL 1881, c. 1, § 2, as last amended by P&SL 1977, c. 47, § 1, is further amended by adding at the end 2 new paragraphs to read:

This corporation is organized exclusively for charitable, educational and religious purposes within the meaning of Section 501 (c) (3) of the United States Internal Revenue Code of 1954.

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of Section 501 (c) (3) of the United States Internal Revenue Code, or corresponding sections of any future federal tax code, or shall be distributed to the Federal Government, State Government or local government, for public purpose.

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

STATEMENT OF FACT

This Act will enable the Ocean Park Association to qualify for tax exempt status under the United States Internal Revenue Code.