

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

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ONE HUNDRED AND TENTH LEGISLATURE

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**Legislative Document**

**No. 357**

S. P. 149

In Senate, January 22, 1981

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

MAY M. ROSS, Secretary of the Senate

Presented by Senator Collins of Knox.

Cosponsor: Senator Teague of Somerset.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

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**AN ACT to Exempt Family Burying Grounds from Property Tax.**

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

**13 MRSA § 1142, first sentence is amended to read:**

When a person appropriates for a family burying ground a piece of land containing not more than 1/4 of an acre, causes a description of it to be recorded in the registry of deeds of the same county or by the clerk of the town where it is situated and substantially marks the bounds thereof or encloses it with a fence, it shall be exempt from **taxation**, attachment and execution.

STATEMENT OF FACT

The purpose of this bill is to extend to family burial grounds the same tax exemption which is currently available to public cemeteries.