

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 661

H. P. 581

House of Representatives, February 4, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Damren of Belgrade.

STATE OF MAINE

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

**AN ACT to Clarify the Real Estate Tax Exemption for Employee Housing at Literary and Scientific Institutions.**

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

**Sec. 1. 36 MRSA § 652, sub-§ 1, ¶ B, 2nd sentence**, as enacted by PL 1979, c. 467, § 2, is amended to read:

If any building or part of a building is used primarily for employee housing, that building, or that part of the building used **primarily** for employee housing, shall not be exempt from taxation.

**Sec. 2. 36 MRSA § 652, sub-§ 1, ¶ B**, as last amended by PL 1979, c. 467, § 2, is further amended by adding at the end a new paragraph to read:

**For purposes of this paragraph, any building or part of a building in which employees are required to live as a condition of their employment, and in which building or part thereof those employees are required to perform functions related to the purposes of the institution, including, but not limited to, counselling, teaching and maintenance of good order and discipline, or are required to make the building or part thereof available for functions related to the purposes of the institution's administration, shall not be deemed to be used primarily for employee housing.**

## STATEMENT OF FACT

The purpose of this bill is to clarify the real estate tax exemption for employee housing at literary and scientific institutions to specifically exempt, from such tax, housing wherein the employee not only resides but performs, or is required to make the housing available for, functions related to the institution's purposes.