

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1232

H. P. 1022

House of Representatives, March 10, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Chonko of Topsham.

Cosponsor: Representative Twitchell of Norway.

STATE OF MAINE

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

AN ACT to Amend Certain Property Tax Exemptions.

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

36 MRSA § 652, sub-§ 1, ¶ E, as amended by PL 1979, c. 467, § 4, is further amended to read:

E. The real estate and personal property owned and occupied or used solely for their own purposes by posts of the American Legion, Veterans of Foreign Wars, American Veterans of World War II, Grand Army of the Republic, Spanish War Veterans, Disabled American Veterans and Navy Clubs of the U.S.A. which shall be used solely by those organizations for meetings, ceremonies or instruction, including all facilities appurtenant to such use and used in connection therewith. If any building shall not be used in its entirety for those purposes, but shall be used in part for those purposes and in part for any other purpose, exemption shall only be of the part used for those purposes.

STATEMENT OF FACT

Current law requires that in order to qualify for a property tax exemption, property of veterans' organizations must be used solely by those organizations for meetings, ceremonies or instruction. Property of other charitable and benevolent, other than fraternal, organizations must be used solely for their own

purposes but is not restricted as to type of use. The purpose of this bill is to give veterans' organizations equal status with other benevolent and charitable organizations in the area of property taxation.