

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 250  
6

7 H.P. 206

House of Representatives, January 21, 1983

8 Received by the Clerk of the House on January 21, 1983. Referred to the  
9 Committee on Taxation, and ordered printed pursuant to Joint Rule 14.

10 EDWIN H. PERT, Clerk

11 Presented by Representative Daggett of Manchester.

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-THREE  
16

17 AN ACT to Increase the  
18 Exemption from Taxation of  
19 Parsonages used by Religious  
20 Societies to the Value of  
21 \$50,000.  
22

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

25 36 MRSA §652, sub-§1, ¶ G, as amended by PL  
26 1971, c. 111, is further amended to read:

27 G. Houses of religious worship, including  
28 vestries, and the pews and furniture within the  
29 same; tombs and rights of burial; and property  
30 owned and used by a religious society as a  
31 parsonage to the value of ~~\$20,000~~ 50,000, and  
32 personal property not exceeding \$6,000 in value,  
33 but so much of any parsonage as is rented is lia-  
34 ble to taxation. For purposes of the tax exemp-

1           tion provided by this paragraph a parsonage shall  
2           mean the principal residence provided by a reli-  
3           gious society for its clergyman whether or not  
4           located within the same municipality or place as  
5           the house of religious worship where the clergy-  
6           man regularly conducts religious services.

7    STATEMENT OF FACT

8           The purpose of this bill is to exempt from taxa-  
9           tion parsonages used by religious societies to the  
10          value of \$50,000.

11    2203011883