

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 414

6
7 H.P. 356

House of Representatives, February 1, 1983

8 On Motion of Representative Higgins of Portland referred to the
9 Committee on Taxation. Sent up for concurrence and ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Lisnik of Presque Isle.

Cosponsor: Representative Theriault of Fort Kent.

11
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 Tax Exemption on
18 Church Parsonages.
19

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

22 36 MRSA §652, sub-§1, ¶G, as amended by PL 1971,
23 c. 111, is further amended to read:

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

1 religious society for its clergyman whether or
2 not located within the same municipality or place
3 as the house of religious worship where the cler-
4 gyman regularly conducts religious services.

5 STATEMENT OF FACT

6 The purpose of this bill is to increase the tax
7 exemption on church parsonages to \$50,000.

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