

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 1018

6
7 S.P. 344

In Senate, March 4, 1983

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

10 JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Hayes of Penobscot.

Cosponsor: Representative Bott of Orono.

11
12 STATE OF MAINE
13

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

17 AN ACT to Provide for a Property Tax
18 Exemption for Fraternities.
19

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

22 36 MRSA §652, sub-§1, ¶H, as amended by PL 1979,
23 c. 467, §6, is further amended to read:

24 H. Real estate and personal property owned by or
25 held in trust for fraternal organizations, ~~except~~
26 ~~college fraternities~~, operating under the lodge
27 system, including college fraternities, which
28 shall be used solely by fraternal organizations
29 or college fraternities for meetings,
30 ceremonials, religious or moralistic instruction,
31 including all facilities appurtenant to such use
32 and used in connection therewith. If any building
33 shall not be used in its entirety for ~~such~~ those
34 purposes, but shall be used in part for ~~such~~

1 those purposes and in part for any other purpose,
2 exemption shall be of the part used for such
3 those purposes.

4 Further conditions to the right of exemption are
5 that:

6 (1) No director, trustee, officer or
7 employee of any organization claiming exemp-
8 tion ~~shall~~ may receive directly or indi-
9 rectly any pecuniary profit from the opera-
10 tion thereof, excepting reasonable compensa-
11 tion for services in effecting its purposes
12 or as a proper beneficiary of its purposes;

13 (2) All profits derived from the operation
14 thereof and the proceeds from the sale of
15 its property are devoted exclusively to the
16 purposes for which it is organized; and

17 (3) The institution, organization or corpo-
18 ration claiming exemption under this subsec-
19 tion shall file with the tax assessors upon
20 their request a report for its preceding
21 fiscal year in such detail as the tax asses-
22 sors may reasonably require.

23 STATEMENT OF FACT

24 This bill provides a property tax exemption for
25 college fraternities.

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