

MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 2232

6
7 H.P. 1705

House of Representatives, March 15, 1984

8 Submitted by the Joint Standing Committee on Taxation pursuant to
9 Title 1, chapter 31.

10 Reported by Representative Kane from the Committee on Taxation
pursuant to Title 1, chapter 31 and printed under Joint Rule 18.

EDWIN H. PERT, Clerk

11
12 STATE OF MAINE
13

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

17 AN ACT to Strengthen the Public Policy
18 Against Invidious Discrimination Under the Tax Laws.
19

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

22 36 MRSA §652, sub-§1, ¶M is enacted to read:

23 M. The exemptions provided in paragraphs A to F
24 and H to K shall not be allowed to individuals or
25 organizations which discriminate on the basis of
26 race, sex, religion, national origin or handicap.
27 Exemptions for educational institutions operated
28 by religious organizations shall not be barred
29 solely because they discriminate on the basis of
30 religion.

1 STATEMENT OF FACT

2 This bill provides that certain organizations
3 which are entitled to a property tax exemption may
4 not be entitled to the exemption if they discriminate
5 on the basis of race, sex, national origin or handi-
6 cap. It would not bar exemptions for churches or for
7 church run schools which discriminate solely on the
8 basis of religion. Although federal courts are di-
9 vided, some federal courts have held that states may
10 not constitutionally permit property tax exemptions
11 for organizations which discriminate contrary to es-
12 tablished public policy. This bill ensures that the
13 State is not participating in invidious discrimina-
14 tion by granting property tax exemptions to organiza-
15 tions which violate established public policy.

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