

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 109

6
7 H.P. 89

House of Representatives, January 22, 1985

8 Reference to the Committee on Taxation suggested and ordered printed.

9 EDWIN H. PERT, Clerk

10 Presented by Representative Sproul of Augusta.

11
12 STATE OF MAINE
13

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

17 AN ACT to Amend the Law Relating to the Tax
18 Exemption for 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 par-
28 sonage to the value of ~~\$20,000~~ \$60,000, and per-
29 sonal property not exceeding \$6,000 in value, but
30 so much of any parsonage as is rented is liable
31 to taxation. For purposes of the tax exemption
32 provided by this paragraph a parsonage shall mean
33 the principal residence provided by a religious
34 society for its clergyman whether or not located
35 within the same municipality or place as the
36 house of religious worship where the clergyman

1 regularly conducts religious services.

2 STATEMENT OF FACT

3 The purpose of this bill is to raise the tax ex-
4 emption for parsonages. Maine currently has the low-
5 est such tax exemption in the New England states.

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