

FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 348

H.P. 265 House of Representatives, February 11, 1987 Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk Presented by Representative FARNUM of South Berwick. Cosponsored by Representatives DAVIS of Monmouth and CROWLEY of Stockton Springs.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-SEVEN

1 AN ACT to Increase the Tax Exemption on 2 Church Parsonages. 3 4 Be it enacted by the People of the State of Maine as 5 follows: 36 MRSA §652, sub-§1, ¶G, as amended by PL 1971, 6 7 c. 111, is further amended to read: 8 G. Houses of religious worship, including 9 vestries, and the pews and furniture within the 10 same; tombs and rights of burial; and property 11 owned and used by a religious society as a parsonage to the value of \$20,000, and per-12 13 sonal property not exceeding \$6,000 in value, but 14 so much of any parsonage as is rented is liable 15 to taxation. For purposes of the tax exemption 16 provided by this paragraph a parsonage shall mean

Page 1-LR0629

the principal residence provided by a religious society for its clergyman whether or not located within the same municipality or place as the house of religious worship where the clergyman regularly conducts religious services.

6 STATEMENT OF FACT

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7 The purpose of the bill is to increase the exemp-8 tion on church parsonages to \$40,000.

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Page 2-LR0629