

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 569

S.P. 239

In Senate, March 6, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator BRAUN of Knox.

Cosponsored by Representative HUSSEY of Milo, Representative MERRILL of Dover-Foxcroft and Senator WEYMOUTH of Kennebec.

STATE OF MAINE

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

An Act to Increase the Tax Exemption on Church Parsonages.



1 **Be it enacted by the People of the State of Maine as follows:**

3 **36 MRSA §652, sub§-1, ¶G,** as amended by 1971, c. 111, is
5 further amended to read:

7 G. Houses of religious worship, including vestries, and the
9 pews and furniture within the same; tombs and rights of
11 burial; and property owned and used by a religious society
13 as a parsonage to the value of \$20,000 75% of the appraised
15 value, and personal property not exceeding \$6,000 in value,
17 but so much of any parsonage as is rented is liable to
taxation. For purposes of the tax exemption provided by this
paragraph a parsonage shall mean the principal residence
provided by a religious society for its ~~clergyman-whether-or~~
not clergy if located within the same municipality or place
as the house of religious worship where the ~~clergyman~~ clergy
regularly conducts religious services.

19

21 **STATEMENT OF FACT**

23 The purpose of this bill is to increase the property tax
25 exemption on parsonages to 75% of the appraised value and to
require that the parsonage be located in the same municipality as
the house of religious worship.