MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 737

H.P. 540

House of Representatives, March 9, 1989

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative TRACY of Rome.

Cosponsored by Senator KANY of Kennebec, Representative LAPOINTE of Auburn and Representative MILLS of Bethel.

STATE OF MAINE

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

An Act Relating to the Taxable Status of Leased School Property.

(EMERGENCY)



1	Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted
3	as emergencies; and
5	Whereas, municipalities have considered leased school facilities taxable; and
7	
9	Whereas, a recent opinion of the Attorney General has indicated that leased school facilities are not taxable; and
11	Whereas, clarification is needed immediately to allow municipalities to tax leased property; and
13	W/homong in the influence of the Verice leaves the control of the verice leaves of the control o
15	Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately
17	necessary for the preservation of the public peace, health and safety; now, therefore,
19	
	Be it enacted by the People of the State of Maine as follows:
21	20-A MRSA §4001, sub-§3, ¶C, as enacted by PL 1981, c. 693,
23	\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\
25	C. Leased property shall be considered property of the unit in all respects, except for taxation purposes.
27	er en
29	Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.
31	
33	STATEMENT OF FACT
35	This bill clarifies that leased school facilities are taxable by municipalities.