

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 599

H.P. 416

House of Representatives, February 13, 1991

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative HICHENS of Eliot.

Cosponsored by Representative MURPHY of Berwick, Senator SUMMERS of Cumberland, Representative HOLT of Bath and Representative MORRISON of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-ONE

An Act to Raise the Property Tax Exemption for Churches.



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

4 **36 MRSA §652, sub-§1, ¶G, as amended by PL 1971, c. 111, is**
further amended to read:

6 G. Houses of religious worship, including vestries, and the
7 pews and furniture within the same; tombs and rights of
8 burial; and property owned and used by a religious society
9 as a parsonage to the value of ~~\$20,000~~ \$40,000, and personal
10 property not exceeding \$6,000 in value, but so much of any
11 parsonage as is rented is liable to taxation. For purposes
12 of the tax exemption provided by this paragraph a parsonage
13 ~~shall--mean~~ means the principal residence provided by a
14 religious society for its ~~clergyman~~ clergy whether or not
15 located within the same municipality or place as the house
16 of religious worship where the ~~clergyman~~ clergy regularly
17 conducts religious services.

18
20 **STATEMENT OF FACT**

22 This bill raises the property tax exemption level for church
parsonages from \$20,000 to \$40,000.