

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 1351

H.P. 931

House of Representatives, March 28, 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 MORRISON of Bangor.

Cosponsored by Representative STROUT of Corinth, Senator BALDACCI of Penobscot and Representative CASHMAN of Old Town.

STATE OF MAINE

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

**An Act to Clarify the Property Tax Exemption of Religious Institutions
and Organizations.**



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

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36 MRSA §652, sub-§1, ¶G, as amended by PL 1971, c. 111, is
4 repealed and the following enacted in its place:

6 G. The real estate and personal property owned and occupied
7 or used solely for the purposes of religious institutions,
8 religious societies and churches, including a parsonage and
9 the personal property contained in the parsonage and tombs
10 and rights of burial. Any portion of a parsonage that is
11 rented is liable to taxation. For purposes of the tax
12 exemption provided by this paragraph a parsonage means the
13 principal residence provided by a religious society or
14 church for its clergy whether or not located within the same
15 municipality or place where the religious society or church
16 regularly conducts religious services.

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STATEMENT OF FACT

This bill clarifies the property tax exemption of religious
institutions and organizations.