MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 896

H.P. 658

House of Representatives, March 15, 1993

An Act to Provide a Tax Exemption for Electronic Ministries.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative RUHLIN of Brewer. Cosponsored by Representative: MURPHY of Berwick.

be it chacted by the recipie of the state of maine as follow	Be it enacted by the People of the	e State of Maine as follows
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Sec. 1. 36 MRSA $\S652$, sub- $\S1$, \PG , as amended by PL 1971, c. 111, is further amended to read:

G. Houses of religious worship, including vestries, and the pews and furniture within the same; tombs and rights of burial; and property owned and used by a religious society as a parsonage to the value of \$20,000, and personal property not exceeding \$6,000 in value, 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 means the principal residence provided by a religious society for its elergyman member of the clergy whether or not located within the same municipality or place as the house of religious worship where the elergyman member the clergy regularly conducts religious services. Personal property owned and used by a nonprofit religious organization to broadcast its services or programs by electronic medium, such as television or radio, is exempt from taxation up to the assessed value of \$25,000.

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STATEMENT OF FACT

This bill exempts the first \$25,000 of personal property owned and used by nonprofit religious organizations to broadcast services or programs.