

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 941

S.P. 308

In Senate, March 18, 1993

**An Act to Clarify the Tax-exempt Status of Campgrounds Owned and
Operated by Religious or Nonprofit Organizations.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator VOSE of Washington.
Cosponsored by Representative: BAILEY of Township 27.

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

Sec. 1. 36 MRSA §652, sub-§1, ¶A, as amended by PL 1991, c. 420, is further amended to read:

A. The real estate and personal property owned and occupied or used solely for their own purposes by benevolent and charitable institutions incorporated by this State, and none of these may be deprived of the right of exemption by reason of the source from which ~~its~~ their funds are derived or by reason of limitation in the classes of persons for whose benefit such funds are applied.

(1) Any such institution ~~which~~ that is in fact conducted or operated principally for the benefit of persons who are not residents of Maine is entitled to an exemption not to exceed \$50,000 of current just value only when the total amount of any stipends or charges ~~which~~ that it makes or takes during any tax year, as defined by section 502, for its services, benefits or advantages divided by the total number of persons receiving such services, benefits or advantages during the same tax year does not result in an average rate in excess of \$30 per week when said weekly rate is computed by dividing the average yearly charge per person by the total number of weeks in a tax year during which such institution is in fact conducted or operated principally for the benefit of persons who are not residents of Maine. No such institution ~~which~~ that is in fact conducted or operated principally for the benefit of persons who are not residents of Maine and makes charges ~~which~~ that result in an average weekly rate per person, as computed under this subparagraph, in excess of \$30 may be entitled to tax exemption. This subparagraph does not apply to institutions incorporated as nonprofit corporations for the sole purpose of conducting medical research.

(2) Any campground owned and operated by a religious organization or nonprofit corporation that is used primarily for benevolent and charitable purposes is exempt from taxation.

For the purposes of this paragraph, "benevolent and charitable institutions" include, but are not limited to, nonprofit nursing homes and nonprofit boarding homes and boarding care facilities licensed by the Department of Human Services pursuant to Title 22, chapter 1665 or its successor. For the purposes of this paragraph, "nonprofit" means a facility exempt from taxation under Section 501 of the Code.

2

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STATEMENT OF FACT

6 This bill clarifies that campgrounds owned and operated by
religious organizations or nonprofit corporations for benevolent
8 and charitable purposes are exempt from property taxes.