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Legislative Document

No. 1301

H.P. 970

House of Representatives, April 22, 1993

An Act Concerning the Taxable Status of Leased School Property.

(EMERGENCY)

Received by the Clerk of the House on April 20, 1993. Referred to the Committee on Taxation and 1200 ordered printed pursuant to Joint Rule 14.

JOSEPH W. MAYO, Clerk

Presented by Representative TRACY of Rome. Cosponsored by Representative: RAND of Portland. **Emergency preamble. Whereas,** Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

• Whereas, municipalities have considered leased school 6 facilities taxable; and

Whereas, a recent opinion of the Attorney General has indicated that leased school facilities are not taxable; and

Whereas, clarification is needed immediately to allow 12 municipalities to tax leased property; and

14 Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of 16 Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and 18 safety; now, therefore,

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

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Sec. 1. 20-A MRSA §4001, sub-§3, ¶C, as enacted by PL 1981, c. 693, §§5 and 8, is amended to read:

C. Leased property shall-be <u>is</u> considered property of the unit in all respects, <u>except for taxation purposes</u>.

28 **Emergency clause.** In view of the emergency cited in the preamble, this Act takes effect when approved.

STATEMENT OF FACT

This bill clarifies that leased school facilities are taxable by municipalities.