



117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 1134

H.P. 817

House of Representatives, April 4, 1995

Resolve, to Establish Standards by Which to Review Property Tax Exemptions.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative BRENNAN of Portland. Cosponsored by Representatives: ADAMS of Portland, DAGGETT of Augusta, FITZPATRICK of Durham, MITCHELL of Portland, ROWE of Portland, TOWNSEND of Portland, TRUMAN of Biddeford, Senator: RAND of Cumberland.

	Sec. 1. Review and report. Resolved: That, in accordance with
2	the Maine Revised Statutes, Title 1, chapter 31 and Title 36,
	section 660, the Joint Standing Committee on Taxation shall
4	review all property tax exemptions contained in Title 36, Part 2
	and prepare a written report that includes recommendations as to
б	the repeal, reduction or retention of each exemption. The report
	must be submitted to the Legislature within 30 legislative days
8	after the convening of the Second Regular Session of the 117th
	Legislature. If the committee recommends repealing, reducing or
10	amending property tax exemptions, the committee shall introduce
	implementing legislation to the Second Regular Session of the
12	117th Legislature; and be it further
14	Sec. 2. Considerations. Resolved: That, in conducting the
	review, making recommendations and introducing legislation,
16	pursuant to section 1, the Joint Standing Committee on Taxation
10	shall consider, but is not limited to:
18	1. The extent to which occupants of each exempt property
20	category provide services or products that state, county or local
20	government would otherwise provide;
22	governmente would ocherwise provide,
~~	2. The nature and size of the group of individuals that
24	benefit from each property tax exemption category;
21	Senerge from each property can enoughly each eacegory,
26	3. The extent to which benefits of an exempt organization
	are restricted to members of a particular group when membership
28	in the group is voluntary;
30	4. The extent to which the manner of operation of an
	organization class qualifying for property tax exemptions differs
32	from that of nonexempt commercial competitors; and
34	5. The extent to which the value of an entity's property
36	tax exemption equates to the value of the entity's services to citizens of the host municipality.
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	STATEMENT OF FACT
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	This resolve directs the Joint Standing Committee on
42	Taxation to undertake a comprehensive review of property tax
	exemptions under Maine law and provides standards under which the
44	committee will conduct its review. The resolve specifically
	authorizes the committee to report out legislation to the Second
46	Regular Session of the 117th Legislature implementing its
	recommendations.
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