



## **117th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-1995

Legislative Document

No. 1289

H.P. 913

House of Representatives, April 11, 1995

An Act to Amend the Property Tax Applicable to Institutions and Organizations.

Reference to the Committee on Taxation suggested and ordered printed.

hW. Mayo

OSEPH W. MAYO, Clerk

Presented by Representative AHEARNE of Madawaska.

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

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2	Sec.1. 36 MRSA §652, sub-§1, ¶M is enacted to read:
4	Sec. 1. So MIRSA 9052, Sub-91, IN IS enacted to read:
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	M. The real estate and personal property owned and used by
6	an incorporated religious society or organization for the
	purposes of advancing religion and increasing spiritual
8	awareness and exempted from federal income taxes under
	<u>Sections 501(a) and 501(c)(3) of the Internal Revenue Code</u>
10	and exempt from federal excise taxes under Chapter 42 of the
	Code and classified as exempt under Section 509(a)(1) of the
12	Code by the Internal Revenue Service, including all
	facilities necessary for use in the advancement of religion
14	and used for those purposes.
16	Sec. 2. 36 MRSA §1760, sub-§78 is enacted to read:
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18	78. Religious societies. Religious societies exempt from
	federal income taxes under Sections 501(a) and 501(c)(3) of the
20	Internal Revenue Code and exempt from federal excise taxes under
- 0	Chapter 42 of the Code and classified as exempt under Section
22	509(a)(1) of the Code by the Internal Revenue Service are exempt
<b>6.</b>	from sales and use taxes on the sale or distribution of religious
24	materials used in the advancement of religion and increasing the
24	spiritual awareness of clergy and laity.
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30	This bill exempts religious societies from the property and
	sales and use taxes.