

MAINE STATE LEGISLATURE

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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
117TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1066, L.D. 1501, Bill, "An Act to Include Child Care Centers in the Property Tax Exemptions and to Amend the Review Schedule for Property Tax Exemptions"

Amend the bill by striking out all of section 1.

Further amend the bill in section 2 in paragraph A in the last paragraph in the 8th and 9th lines (page 2, lines 3 and 4 in L.D.) by striking out the following: "child care centers qualified under Section 501(c)(3) of the Code" and inserting in its place the following: 'nonprofit child care centers incorporated by this State as benevolent and charitable institutions'

Further amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

STATEMENT OF FACT

This amendment clarifies that child care centers that are qualified under Section 501(c)(3) of the United States Internal Revenue Code of 1986 and that are incorporated by this State as benevolent and charitable institutions are exempt from taxation.

The amendment also eliminates the requirement that property tax exemptions be reviewed every 2 years.