

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1321

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H.P. 958

House of Representatives, March 4, 1997

**Resolve, to Clarify the Definition of Tax-exempt Property.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative WINN of Glenburn.

**Sec. 1. Review of tax-exempt status. Resolved:** That notwithstanding the Maine Revised Statutes, Title 1, section 2601, Title 36, chapter 9 and Title 36, section 660, the Joint Standing Committee on Taxation and the State Tax Assessor or the assessor's designee shall review all current definitions and qualifications for tax-exempt status and propose alternative language or qualifications to clarify the tax-exempt status of all individuals and organizations, except churches. The committee shall present its recommendations and any implementing legislation to the Second Regular Session of the 118th Legislature by February 1, 1998.

#### SUMMARY

This resolve requires the Joint Standing Committee on Taxation to review all definitions and qualifications for tax-exempt organizations, except churches.