

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 166

S.P. 63

In Senate, January 11, 1999

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### An Act to Amend the Public Property Tax Exemption.

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator O'GARA of Cumberland.  
Cosponsored by Representative MACK of Standish and  
Senators: DAGGETT of Kennebec, RUHLIN of Penobscot, Representatives: BRUNO of  
Raymond, LEMONT of Kittery, MARTIN of Eagle Lake, USHER of Westbrook.

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

2           **Sec. 1. 36 MRSA §651, sub-§1, ¶E** is amended to read:

4  
6           E. The pipes, fixtures, hydrants, conduits, gatehouses,  
8           pumping stations, reservoirs and dams, used only for  
10           reservoir purposes, of public municipal corporations engaged  
12           in supplying water, power or light, if located outside of  
14           the limits of such public municipal corporation. This  
16           paragraph may not be construed to include water treatment  
18           plants, water filtration plants, water ozonization plants or  
20           any necessary fixtures, appurtenances or personal property  
          of such plants.

#### SUMMARY

18           This bill excludes water treatment plants, water filtration  
20           plants, water ozonization plants and the fixtures and property of  
          those plants from public property that is exempt from taxation,  
          thus subjecting those plants to taxation.