MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1177

H.P. 843

House of Representatives, February 11, 1999

An Act to Amend the Property Tax Exemption for Hospitals.

Reference to the Committee on Taxation suggested and ordered printed.

SEPH W. MAYO, Clerk

Presented by Representative DUDLEY of Portland.

Cosponsored by Senator MILLS of Somerset and Representatives: COLWELL of Gardiner, JABAR of Waterville, MAILHOT of Lewiston, RICHARDSON of Brunswick, SAXL of Bangor, SULLIVAN of Biddeford, Senator: DAGGETT of Kennebec.

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

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		Sec.	1.	36	MRSA	§652,	sub-§1,	¶K,	as	amended	by	PL	1973,	C.
4	719,	is f	urt	her	amende	ed to	read:							

K. The real and personal property leased--by owned and occupied or used solely for its own purposes by an incorporated benevolent and charitable organization which that is exempt from taxation under section 501 of the Internal Revenue Code of 1954, as amended, and the primary purpose of which is the operation of a hospital licensed by the Department of Human Services, health maintenance organization or blood bank.

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SUMMARY

This bill makes the property tax exemption for hospitals consistent with the exemptions granted to other organizations by requiring a hospital to own the property rather than lease it.