



122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 791

S.P. 258

In Senate, February 15, 2005

An Act Concerning the Taxation of Buildings in Which Nonprofit Organizations Are Housed

Reference to the Committee on Taxation suggested and ordered printed.

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JOY J. O'BRIEN Secretary of the Senate

Presented by Senator MARTIN of Aroostook. Cosponsored by Representative PINEAU of Jay and Senator: STRIMLING of Cumberland, Representative: CLARK of Millinocket.

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

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	Sec. 1. 36 MRSA §652, sub-§1, ¶A, as amended by PL 2001, c.
4	596, Pt. B, §23 and affected by §25 and amended by PL 2003, c.
6	689, Pt. B, \S 6 and 7, is amended to read:
0	A. The real estate and personal property owned and occupied
8	or used selely for their own purposes by benevolent and
	charitable institutions incorporated by this State. Such an
10	institution may not be deprived of the right of exemption by
	reason of the source from which its funds are derived or by
12	reason of limitation in the classes of persons for whose
	benefit such funds are applied. <u>If the benevolent and</u>
14	charitable institution is not the sole occupant of the
	property, the exemption granted under this paragraph applies
16	only to that portion of the property owned and occupied or
10	used by the benevolent and charitable institution.
18	For the purposes of this paragraph, "benevolent and
20	For the purposes of this paragraph, "benevolent and charitable institutions" includes judges, but are <u>is</u> not
20	limited to, nonprofit nursing homes and nonprofit boarding
22	homes and boarding care facilities licensed by the
	Department of Health and Human Services pursuant to Title
24	22, chapter 1664 or its successor, nonprofit community
	mental health service facilities licensed by the
26	Commissioner of Health and Human Services pursuant to Title
	34-B, chapter 3 and nonprofit child care centers
28	incorporated by this State as benevolent and charitable
	institutions. For the purposes of this paragraph,
30	"nonprofit" means a facility exempt from taxation under
2.2	Section 501(c)(3) of the Code;
32	
34	SUMMARY
51	
36	Current law provides an exemption from property tax to
	property that is owned and used or occupied solely by a
38	benevolent and charitable institution. If the property is
	occupied by more than one entity, one of which is a benevolent
40	and charitable institution, there is no exemption.
4.2	
42	This bill provides an exemption in the case of 2 or more
44	occupants of a property to that portion of the property owned and occupied or used solely by the benevolent and charitable
74	institution.

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