

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 81

H.P. 79

House of Representatives, January 9, 2007

### An Act To Update the Property Tax Exemption for Parsonages

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative FARRINGTON of Gorham.  
Cosponsored by Representative SAVAGE of Falmouth, Senator BARTLETT of Cumberland  
and Representative: ADAMS of Portland.

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

2 **Sec. 1. 36 MRSA §652, sub-§1, ¶G**, as amended by PL 1971, c. 111, is further  
3 amended to read:

4 G. Houses of religious worship, including vestries, and the pews and furniture within  
5 the same; tombs and rights of burial; and property owned and used by a religious  
6 society as a parsonage to the value of ~~\$20,000~~ \$100,000, and personal property not  
7 exceeding \$6,000 in value, but so much of any parsonage as is rented is liable to  
8 taxation. For purposes of the tax exemption provided by this paragraph a parsonage  
9 ~~shall mean~~ means the principal residence provided by a religious society for its  
10 ~~clergyman~~ cleric whether or not located within the same municipality or place as the  
11 house of religious worship where the ~~clergyman~~ cleric regularly conducts religious  
12 services.

13 **SUMMARY**

14 This bill increases the property tax exemption for a parsonage from \$20,000 to  
15 \$100,000.