

# MAINE STATE LEGISLATURE

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MAJORITY

L.D. 545

Date: 5-8-09

(Filing No. S-142)

TAXATION

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STATE OF MAINE

SENATE

124TH LEGISLATURE

FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 205, L.D. 545, Bill, "An Act To Amend the Tax Exemption Regarding Leased Property"

Amend the bill in section 1 by striking out all of paragraph K (page 1, lines 4 to 8 in L.D.) and inserting the following:

'K. The Except as otherwise provided in this subsection, the real and personal property leased by and occupied or used solely for its own purposes by an incorporated benevolent and charitable organization that is exempt from taxation under section 501 of the Code and the primary purpose of which is the operation of a hospital licensed by the Department of Health and Human Services, a health maintenance organization or a blood bank are exempt from taxation. For property tax years beginning on or after April 1, 2012, the exemption provided by this paragraph does not include real property.'

SUMMARY

This amendment delays until 2012 the implementation of the restriction of the property tax exemption for leased property used by a hospital, health maintenance organization or blood bank.

FISCAL NOTE REQUIRED  
(See attached)

COMMITTEE AMENDMENT



# 124th MAINE LEGISLATURE

LD 545

LR 1176(02)

## An Act To Amend the Tax Exemption Regarding Leased Property

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

State Mandate - Unfunded

#### State Mandates

**Required Activity**

Requiring municipalities to engage in additional administrative and clerical functions, including expanding the tax base, may be a mandate under the Constitution of Maine.

**Unit Affected**

Municipality

**Local Cost**

Insignificant statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.