

MAINE STATE LEGISLATURE

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SMG
R.O.F.S

Date: 5/28/2013

MAJORITY

(Filing No. S-135)

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TAXATION

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STATE OF MAINE

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SENATE

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126TH LEGISLATURE

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FIRST REGULAR SESSION

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COMMITTEE AMENDMENT "A" to S.P. 343, L.D. 998, Bill, "An Act To Provide Consistency in the Application of the Property Tax Exemption for Religious Organizations"

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Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

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'Sec. 1. 36 MRSA §652, sub-§1, ¶G, as amended by PL 2007, c. 627, §20, is further amended to read:

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G. ~~Houses of religious worship, including vestries, and the pews and furniture within them; tombs and rights of burial; and property owned and used by a religious society as a parsonage up to the value of \$20,000, and personal property not exceeding \$6,000 in value are~~ The real and personal property owned and occupied or used solely for its own purposes by a religious organization in connection with religious worship is exempt from taxation and a parsonage up to the just value of \$20,000 is exempt from taxation, except that any portion of a parsonage that is rented is subject to taxation. For purposes of this paragraph, "parsonage" means the principal residence provided by a religious society organization for its cleric whether or not the principal residence is located within the same municipality as the house of religious worship where the cleric regularly conducts religious services.

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Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

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ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

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Revenue Services, Bureau of 0002

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Initiative: Provides ongoing appropriations to reimburse municipalities for 50% of the revenue lost from the expansion of the property tax exemption for property owned by religious organizations to include real and personal property owned and occupied or used solely for its own purposes and the removal of the \$6,000 limitation on the exemption for personal property while maintaining the \$20,000 limitation on the exemption for parsonages.

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COMMITTEE AMENDMENT

R.O.F.S

COMMITTEE AMENDMENT "A" to S.P. 343, L.D. 998

1	GENERAL FUND	2013-14	2014-15
2	All Other	\$60,000	\$60,000
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4	GENERAL FUND TOTAL	<u>\$60,000</u>	<u>\$60,000</u>
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SUMMARY

This amendment changes the bill by retaining the \$20,000 limitation on the value of a parsonage. Like the bill, it expands the property tax exemption for property owned by religious organizations to include all real and personal property owned and occupied or used solely for its own purposes by a religious organization in connection with religious worship and removes the limitation of \$6,000 on the exemption for personal property.

This amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



126th MAINE LEGISLATURE

LD 998

LR 1324(02)

An Act To Provide Consistency in the Application of the Property Tax Exemption for Religious Organizations

Fiscal Note for Bill as Amended by Committee Amendment 'A' (S-135)
Committee: Taxation
Fiscal Note Required: Yes

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$60,000	\$60,000	\$60,000	\$60,000
Appropriations/Allocations				
General Fund	\$60,000	\$60,000	\$60,000	\$60,000

Fiscal Detail and Notes

The bill includes annual General Fund appropriations to Maine Revenue Services of \$60,000 beginning in FY 2013-14 to reimburse municipalities for 50% of the revenue lost from expanding the property tax exemption for property owned by religious organizations to include all real and personal property owned and occupied or used solely for its own purposes by a religious organization. It removes the \$6,000 limitation on the exemption for personal property while maintaining the \$20,000 limitation on the exemption for parsonages. This appropriation is necessary to adhere to reimbursement requirements under Article IV, Part Third, Section 23 of the Maine Constitution.