

# MAINE STATE LEGISLATURE

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# Sixty-Fourth Legislature.

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SENATE.

No. 120.

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND  
EIGHTY-NINE.

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AN ACT to amend section 6, chapter 6 of the Revised Statutes, relative to property exempt from taxation.

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*Be it enacted by the Senate and House of Representatives  
in Legislature assembled, as follows:*

SECTION 1. Item second of section six of chapter 2 six of the Revised Statutes is hereby amended so 3 that the same shall read as follows:

‘II. All property which by the articles of separa- 5 tion is exempt from taxation; the personal property 6 of all literary and scientific institutions; the real 7 and personal property of all benevolent and charita- 8 ble institutions incorporated by the State; the real 9 estate of all literary and scientific institutions oc-

10 cupied by them for their own purposes or by any  
11 officer thereof as a residence. Corporations whose  
12 property or funds in excess of their ordinary ex-  
13 penses are held for the relief of the sick, the poor,  
14 or the distressed, or of widows and orphans, or to  
15 bury the dead, are benevolent and charitable cor-  
16 porations within the meaning of this specification,  
17 without regard to the sources from which such  
18 funds are derived, or to limitations in the classes  
19 of persons for whose benefit they are applied, ex-  
20 cept that so much of the real estate of such cor-  
21 porations as is not occupied by them for their own  
22 purposes, shall be taxed in the municipality in  
23 which it is situated.'

STATE OF MAINE.

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IN SENATE, February 21, 1889.

Reported by Mr. HEATH, from Committee on Judiciary, and laid on table to be printed under joint rules.

C. W. TILDEN, *Secretary.*