

MAINE STATE LEGISLATURE

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NEW DRAFT.

Sixty-Fourth Legislature.

SENATE.

No. 167.

STATE OF MAINE.

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

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

*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, and any college in this State
24 authorized under its charter to confer the degree
25 of Bachelor of Arts or of Bachelor of Science,
26 and having real estate liable to taxation, shall, on
27 the payment of such tax and proof of the same to
28 the satisfaction of the governor and council, be
29 reimbursed from the State Treasury to the amount
30 of the tax so paid; *provided, however*, the aggre-
31 gate amount so reimbursed to any college in any
32 one year shall not exceed fifteen hundred dollars;

33 and provided, further, that this claim for such re-
34 imbursement shall not apply to real estate hereafter
35 bought by any such college.

STATE OF MAINE.

IN SENATE, March 5, 1889.

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

C. W. TILDEN, *Secretary*.