

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

SEVENTY-SIXTH LEGISLATURE

HOUSE

NO. 124

House of Representatives, Feb. 4, 1913.

*Tabled pending reference to a committee, by Mr. Sanborn
of South Portland, and ordered printed.*

W. R. ROIX, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND THIRTEEN.

AN ACT to amend sub-section two of section six of chapter
nine of the Revised Statutes, relating to the exemption of
property from taxation.

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

Section 1. Sub-section two of section six of chapter nine
2 of the Revised Statutes is hereby amended by inserting
3 after the word "state" in the fourth line thereof the words
4 'the real and personal property of all other corporations
5 organized under the laws of the state, eighty-five per cent
6 or more of whose capital stock, issued and outstanding, is
7 held by such benevolent and charitable institutions;' and
8 by striking out the word "such" in the twelfth line thereof

9 and inserting in the same line after the word "corporations"
10 the words 'mentioned in this sub-section;' so that said sub-
11 section, as amended, shall read as follows:

'II. All property which by the articles of separation is
13 exempt from taxation; the personal property of all literary
14 and scientific institutions; the real and personal property
15 of all benevolent and charitable institutions incorporated
16 by the state; the real and personal property of all other
17 corporations organized under the laws of the state, eighty-
18 five per cent or more of whose capital stock, issued and
19 outstanding, is held by such benevolent and charitable in-
20 stitutions; the real estate of all literary and scientific insti-
21 tutions occupied by them for their own purposes or by any
22 officer thereof as a residence. Corporations whose prop-
23 erty or funds in excess of their ordinary expenses are held
24 for the relief of the sick, the poor, or the distressed, or of
25 widows and orphans, or to bury the dead, are benevolent
26 and charitable corporations within the meaning of this
27 specification, without regard to the sources from which
28 such funds are derived, or to limitations in the classes of
29 persons for whose benefit they are applied; but so much
30 of the real estate of corporations mentioned in this sub-
31 section as is not occupied by them for their own purposes,
32 shall be taxed in the municipality in which it is situated.
33 And any college in this state authorized under its charter
34 to confer the degree of Bachelor of Arts or of Bachelor
35 of Science, and having real estate liable to taxation, shall,

36 on the payment of such tax and proof of the same to the
37 satisfaction of the governor and council be reimbursed
38 from the state treasury to the amount of the tax so paid;
39 provided, however, that the aggregate amount so reim-
40 bursed to any college in any one year shall not exceed fif-
41 teen hundred dollars; and provided, further, that this claim
42 for such reimbursement shall not apply to real estate bought
43 by any such college after April twelve, eighteen hundred
44 and eighty-nine.'