

MAINE STATE LEGISLATURE

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SEVENTY-SIXTH LEGISLATURE

HOUSE

NO. 419

House of Representatives, March 5, 1913.

*Tabled pending reference to a committee, by Mr. Sargent of
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:

Sub-section two of section six of chapter nine of the Re-
vised Statutes is hereby amended by inserting after the
word "state" in the fourth line thereof the words 'the real
and personal property of all other corporations organized
under the laws of the state, ninety per cent or more of whose
capital stock, issued and outstanding, is held by such benevo-
lent and charitable institutions;' and by striking out the word
"such" in the twelfth line thereof and inserting in the same

9 line after the word "corporations" the words 'mentioned in
10 this sub-section;' so that said sub-section, as amended, shall
11 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 by
16 the state; the real and personal property of all other corpo-
17 rations organized under the laws of the state, ninety per
18 cent or more of whose capital stock, issued and outstanding,
19 is held by such benevolent and charitable institutions; the
20 real estate of all literary and scientific institutions occupied
21 by them for their own purposes or by any officer thereof as
22 a residence. Corporations whose property or funds in ex-
23 cess of their ordinary expenses are held for the relief of
24 the sick, the poor, or the distressed, or of widows and or-
25 plans, or to bury the dead, are benevolent and charitable
26 corporations within the meaning of this specification, with-
27 out regard to the sources from which such funds are de-
28 rived, or to limitations in the classes of persons for whose
29 benefit they are applied; but so much of the real estate of
30 corporations mentioned in this sub-section as is not occu-
31 pied by them for their own purposes, shall be taxed in the
32 municipality in which it is situated. And any college in
33 this state authorized under its charter to confer the degree
34 of Bachelor of Arts or of Bachelor of Science, and having
35 real estate liable to taxation, shall, on the payment of such

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