

# MAINE STATE LEGISLATURE

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# EIGHTY-THIRD LEGISLATURE

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**Senate Document**

**No. 102**

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S. P. 323

In Senate, Feb. 17, 1927.

Referred to Committee on Taxation and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Oakes of Cumberland.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND TWENTY-SEVEN

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AN ACT to Amend Paragraph III of Section Six of Chapter Ten of the Revised Statutes, Relating to Exemption of Certain Property from Taxation, as Amended by Chapter Two Hundred Fifty-eight of the Public Laws of Nineteen Hundred and Nineteen.

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

R. S., Chap. 10, Sec. 6, Par. III; 1919, Chap. 258; relating to exemption of certain property from taxation, amended. Paragraph III of section six of chapter ten of the revised statutes as amended by chapter two hundred fifty-eight of the public laws of nineteen hundred and nineteen is hereby amended by inserting after the word "purposes"

7 in the eighth line thereof the following: 'the real and per-  
8 sonal property owned by Chambers of Commerce or Boards  
9 of Trade in this state and occupied or used solely by said  
10 Chambers of Commerce or Boards of Trade for their own  
11 purposes,' so that said paragraph as amended shall read as  
12 follows:

'III. All property which by the articles of separation is  
2 exempt from taxation; the personal property of all literary  
3 and scientific institutions; the real and personal property of  
4 all benevolent and charitable institutions incorporated by  
5 the state; the real estate of all literary and scientific insti-  
6 tutions occupied by them for their own purposes or by any  
7 officer thereof as a residence; the real and personal property  
8 owned by posts of the American Legion in this state and  
9 occupied or used solely by said posts for their own purposes;  
10 the real and personal property owned by Chambers of Com-  
11 merce or Boards of Trade in this state and occupied or used  
12 solely by said Chambers of Commerce or Boards of Trade  
13 for their own purposes. Corporations whose property or  
14 funds in excess of their ordinary expenses are held for the  
15 relief of the sick, the poor, or the distressed, or of widows  
16 and orphans, or to bury the dead, are benevolent and charit-  
17 able corporations within the meaning of this specification,  
18 without regard to the sources from which such funds are  
19 derived, or to limitations in the classes of persons for whose  
20 benefit they are applied; but so much of the real estate of  
21 such corporations as is not occupied by them for their own

22 purposes, shall be taxed in the municipality in which it is  
23 situated. And any college in this state authorized under  
24 its charter to confer the degree of bachelor of arts or of  
25 bachelor of science, and having real estate liable to taxation,  
26 shall, on the payment of such tax and proof of the same  
27 to the satisfaction of the governor and council be reimbursed  
28 from the state treasury to the amount of the tax so paid;  
29 provided, however, that the aggregate amount so reimbursed  
30 to any college in any one year shall not exceed fifteen hun-  
31 dred dollars; and provided, further, that this claim for such  
32 reimbursement shall not apply to real estate bought by any  
33 such college after the twelfth day of April, eighteen hun-  
34 dred and eighty-nine.'