

# MAINE STATE LEGISLATURE

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**E I G H T Y - N I N T H   L E G I S L A T U R E**

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**Legislative Document**

**No. 1034**

H. P. 1955

House of Representatives, March 15, 1939.

Reported by Mr. Ellis from Committee on Taxation and laid on table to be printed under joint rules.

HARVEY R. PEASE, Clerk.

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**S T A T E   O F   M A I N E**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-NINE

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**AN ACT Relating to Taxation of Charitable and Benevolent Corporations.**

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

**R. S., c. 13, § 6, ¶ III, amended.** Paragraph III of section 6 of chapter 13 of the revised statutes, as amended, is hereby further amended by adding after the word "situated" in the 17th line thereof the following:

**'Provided, however, that nothing in this paragraph shall be construed to entitle any institution, association, or corporation otherwise qualified for exemption as a benevolent or charitable institution to any exemption from taxation if any officer, member or employee thereof shall receive or may be legally entitled to receive any pecuniary profit from the operation thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly benevolent or charitable purposes, or if the organization thereof for any such avowed purposes be a pretense for directly or indirectly making any other pecuniary profit for such institution, corporation, or association, or for any of its members or employees, or if it be not organized and conducted exclusively for benevolent and charitable purposes.'**