

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 894**

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H. P. 1325

House of Representatives, February 14, 1947.

Transmitted by revisor of statutes pursuant to joint order

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Webber of Bangor.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-SEVEN

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**AN ACT Relating to Tax Exemption of Property.**

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

**R. S., c. 81, § 6, sub-§ III.** Subsection III of section 6 of chapter 81 of the revised statutes is hereby amended to read as follows:

**III.** All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and personal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their own purposes or by any officer thereof as a residence; the real and personal property owned by posts of the American Legion, Veterans of Foreign Wars, Grand Army of Republic, war with Spain, and Disabled American Veterans in this state and occupied or used solely by said posts for their own purposes; the real and personal property owned by chambers of commerce or boards of trade in this state and occupied or used solely by said chambers of commerce or boards of trade for their own purposes; the real and personal property owned by the American National Red Cross in this state and occupied or used solely by said American National Red Cross for its

own purposes; the real and personal property of all local chapters, situated in this state, of said American National Red Cross, where said property is occupied or used solely by said local chapters for their own purposes. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to limitations in the classes of persons for whose benefit they are applied; but so much of the real estate of such corporations as is not occupied by them for their own purposes shall be taxed in the municipality in which it is situated. Provided, however, that nothing in this subsection shall be construed to entitle any institution, association, or corporation otherwise qualified for exemption as a **literary or scientific**, 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. Any college in this state authorized under its charter to confer the degree of bachelor of arts or of bachelor of science and having real estate liable to taxation shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council, be reimbursed from the state treasury to the amount of the tax so paid; provided, however, that the aggregate amount so reimbursed to any college in any 1 year shall not exceed \$1,500; and provided further, that this claim for such reimbursement shall not apply to real estate bought by any such college after the 12th day of April, 1889, and provided, however, that the provisions of this subsection shall not apply to a summer camp or other seasonal resort which derives a profit on its actual operating and administrative expenses incurred thereat or within this state, nor to that part of its property from which it receives compensation in the form of rent. Such camp or resort shall keep full financial records which shall at all times be open and available to inspection by the tax assessors of the town or city where it is located.'