

MAINE STATE LEGISLATURE

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

Legislative Document

No. 482

H. P. 1076

House of Representatives, February 9, 1949

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Larrabee of Bath by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Tax Exemption of Property.

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

R. S., c. 81, § 6, sub-§ III, amended. The 1st 2 sentences of subsection III of section 6 of chapter 81 of the revised statutes are hereby amended to read as follows:

‘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, including the Young Men’s Christian Association, the Young Women’s Christian Association and the Salvation Army; 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 Amer-

ican 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.~~