MAINE STATE LEGISLATURE

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NINETY-FOURTH LEGISLATURE

Legislative Document

No. 1477

H. P. 2051 House of Representatives, April 12, 1949.
Reported by Mr. Dow from Committee on Taxation and printed under Joint Rule 10.

HARVEY R. PEASE, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED FORTY-NINE

AN ACT Relating to Taxation of Organizations Holding Pari Mutuel Racing Meets.

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

R. S., c. 81, § 6, sub-§ III, amended. Subsection III of section 6 of chapter 81 of the revised statutes, as amended by chapter 142 of the public laws of 1947, is hereby further amended by inserting after the 1st sentence thereof a new sentence to read as follows:

'Agricultural fairs otherwise exempt from taxation as literary and scientific institutions shall be subject to taxation on so much of their property as was used during the previous year for pari mutuel racing.'