

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 769**

H. P. 1212

House of Representatives, February 16, 1951.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Taylor of Lyman.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-ONE

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**AN ACT Relating to Exemption from Taxation of Certain Charitable Corporations.**

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

**R. S., c. 81, § 6, sub-§ III, amended.** The 1st sentence of subsection III of section 6 of chapter 81 of the revised statutes is 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, **except property used by such corporations in operating boys' or girls' summer camps**; 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.'