

# MAINE STATE LEGISLATURE

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Legislative Document

No. 342

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S. P. 142

In Senate, February 4, 1953.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Chase of Cumberland.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT Revising and Amending Provisions of Tax Exemptions on  
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**R. S., c. 81, § 6, sub-§ III, repealed and replaced.** Subsection III of section 6 of chapter 81 of the revised statutes, as amended, is hereby repealed and the following subsection enacted in place thereof:

**‘III. All property which by the articles of separation is exempt from taxation; real and personal property owned and occupied or used solely for their own purposes by benevolent and charitable institutions incorporated by the state; by literary and scientific institutions; by posts of the American Legion, Veterans of Foreign Wars, Grand Army of the Republic, Spanish War Veterans, Disabled American Veterans, Navy Clubs of the U. S. A.; by chambers of commerce or boards of trade in this state; and by the American National Red Cross and its chapters in this state; and none of these shall be deprived of the right of exemption by reason of the source from which its funds are derived or by reason of limitation in the classes of persons for whose benefit such funds are applied; provided, however, as further condition of the right of exemption that no director, trustee, officer or employee of any organization claiming exemption shall receive directly or indirectly any pecuniary profit**

from the operation thereof, excepting reasonable compensation for services in effecting its purpose or as a proper beneficiary of its strictly benevolent or charitable purposes, and that all profits derived from the operation thereof and the proceeds from the sale of its property are devoted exclusively to the purposes for which it is organized, and that the institution, association or corporation claiming exemption under the provisions of this subsection shall file annually with the assessing authority a report for the preceding year in such detail as the tax assessors may reasonably require to enable them to determine the justification for the exemption claimed. Any college in this state authorized 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 one year shall not exceed \$1,500 and that this right of reimbursement shall not apply to real estate bought after April 12, 1889.'