

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

Transmitted by Director of Legislative Research pursuant to joint order.

---

---

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

---

---

**Legislative Document**

**No. 1080**

H. P. 993

House of Representatives, February 24, 1953

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

HARVEY R. PEASE, Clerk

Presented by Mr. Edwards of Raymond

---

---

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

---

**AN ACT Relating to the Exemption from Taxation of Agricultural Fair Associations.**

---

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

**Sec. 1. R. S., c. 81, § 6, sub-§ III, amended.** The 3rd sentence of subsection III of section 6 of chapter 81 of the revised statutes, as amended, is hereby further amended to read as follows:

‘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, **and provided further, however, that no exemption shall be allowed**

hereunder in favor of an agricultural fair association holding pari mutuel racing meets unless it has qualified the next preceding year as a recipient of the "stipend fund" provided in section 16 of chapter 27.'

**Sec. 2. R. S., c. 27, § 17-A, amended.** Section 17-A of chapter 27 of the revised statutes, as enacted by chapter 320 of the public laws of 1949, is hereby amended to read as follows:

**'Sec. 17-A. Exhibits.** Agricultural fair associations holding pari mutuel racing meets shall, as a requirement for receiving a "fair stipend" from the state ~~or exemption from local municipal taxes~~, during one racing meet each year, put on an agricultural fair with exhibits of miscellaneous and representative farm and orchard products and exhibits of livestock, crafts, etc.; such exhibits to be kept in attractive display for a minimum of 3 consecutive days during the meet. The total premium payments for these exhibits shall be, at least, an amount equal to the premiums or purses paid for pulling contests at this same fair and race meet. This section is in addition to any present requirements for eligibility for the "fair stipend."'