

# MAINE STATE LEGISLATURE

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

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**Legislative Document**

**No. 329**

S. P. 137

In Senate, February 1, 1955.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Chapman of Cumberland.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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**AN ACT Exempting Real and Personal Property Occupied or Used by Tax  
Exempt Organizations from Taxation.**

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

**R. S., c. 92, § 6, sub-§ III, amended.** The 1st sentence of subsection III of section 6 of chapter 92 of the revised statutes is hereby amended to read as follows :

‘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; **real and personal property owned by one or more of the foregoing organizations and occupied or used solely for their own purposes by one or more other such organizations;** 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 purposes 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 with the tax assessors upon their request a report for its preceding fiscal year in such detail as the tax assessors may reasonably require, 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 17 of chapter 32.'