

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-eighth and Eighty-ninth
Legislatures

OF THE

STATE OF MAINE

From April 24, 1937 to April 21, 1939

AND

MISCELLANEOUS STATE PAPERS

Published by the Secretary of State, in conjunction
with the Revisor of Statutes in accordance with the
Resolves of the Legislature approved June 28, 1820,
March 18, 1840, March 16, 1842 and Acts approved
August 6, 1930 and April 2, 1931.

KENNEBEC JOURNAL
AUGUSTA, MAINE
1939

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-ninth Legislature

1939

or a death tax, of any character, in respect of property passing to or for the use of such society, corporation, institution or association organized or existing under the laws of this state, or if at the date of decedent's death the laws of the state or territory or foreign state or country under which said society, corporation, institution or association was organized or existing, contained a reciprocal provision under which such passing of property to said society, corporation, institution or association organized or existing under the laws of another state or territory or foreign state or country shall be exempt from legacy or succession or death taxes of every character, providing such other state or territory, or foreign state or country allowed a similar exemption to such a society, corporation, institution or association organized or existing under the laws of another state or territory or foreign state or country.'

Approved March 29, 1939.

Chapter 123

AN ACT Relating to Taxation of Charitable and Benevolent Corporations.

AN ACT Relating to Taxation of Charitable and Benevolent Corporations.

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

R. S., c. 13, § 6, ¶ III, amended. Paragraph III of section 6 of chapter 13 of the revised statutes, as amended, is hereby further amended by adding after the word "situated" in the 17th line thereof the following:

'Provided, however, that nothing in this paragraph shall be construed to entitle any institution, association or corporation otherwise qualified for exemption as a 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.'

Approved March 29, 1939.