

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE

ONE HUNDRED AND NINTH LEGISLATURE

FIRST REGULAR SESSION

January 3, 1979 to June 15, 1979

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## CHAPTER 467

H. P. 768 — L. D. 855

### AN ACT to Amend Certain Property Tax Exemptions and to Require Continuing Periodic Review of Tax Exemptions.

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

Sec. 1. 1 MRSA § 2601, as enacted by PL 1977, c. 696, § 15, is amended to read:

#### § 2601. Review of statutory provisions

The following statutory provisions shall be reviewed according to the schedule below:

36. Title 36.

A. Title 36, sections 653, 654 and 655, as amended shall be reviewed by January 1, 1982, and every 4 years thereafter;

B. Title 36, sections 652 and 656, as amended, shall be reviewed by January 1, 1979, and every 4 years thereafter;

C. Title 36, section 1760, subsections 3 to 14, 24 and 30 to 38, as amended, shall be reviewed by January 1, 1981, and every 4 years thereafter; and

D. Title 36, section 1760, subsections 15 to 23 and 25 to 29, as amended, shall be reviewed by January 1, 1980, and every 4 years thereafter.

Sec. 2. 36 MRSA § 652, sub-§ 1, ¶ B is amended by adding at the end the following new sentence:

**If any building or part of a building is used primarily for employee housing, that building, or that part of the building used for employee housing, shall not be exempt from taxation.**

Sec. 3. 36 MRSA § 652, sub-§ 1, ¶ D is repealed as follows:

~~D. The real estate and personal property owned and occupied or used solely for their own purposes by the American National Red Cross and its chapters in this State~~

Sec. 4. 36 MRSA § 652, sub-§ 1, ¶ E, as amended by PL 1967, c. 64, is further amended to read:

E. The real estate and personal property owned and occupied or used solely

~~for their own purposes~~ by posts of the American Legion, Veterans of Foreign Wars, American Veterans of World War II, Grand Army of the Republic, Spanish War Veterans, Disabled American Veterans and Navy Clubs of the U.S.A., which shall be used solely by those organizations for meetings, ceremonies or instruction, including all facilities appurtenant to such use and used in connection therewith. If any building shall not be used in its entirety for those purposes, but shall be used in part for those purposes and in part for any other purpose, exemption shall only be of the part used for those purposes.

Further conditions to the right of exemption are that:

- (1) 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 purposes;
- (2) 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
- (3) The institution, organization or corporation claiming exemption under 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.

Sec. 5. 36 MRSA § 652, sub-§ 1, ¶F is amended by inserting at the end the following:

Further conditions to the right of exemption are that:

- (1) 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 purposes;
- (2) 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
- (3) The institution, organization or corporation claiming exemption under 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.

Sec. 6. 36 MRSA § 652, sub-§ 1, ¶H is amended by inserting at the end the following:

Further conditions to the right of exemption are that:

(1) 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 purposes;

(2) 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

(3) The institution, organization or corporation claiming exemption under 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.

Sec. 7. 36 MRSA § 652, sub-§ 1, ¶ I, as amended by PL 1975, c. 771, § 402, is repealed.

Sec. 8. 36 MRSA § 656, sub-§ 1, ¶ F is repealed.

Effective September 14, 1979

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## CHAPTER 468

H. P. 1214 — L. D. 1520

### AN ACT Relating to the Employment of Minors and Overtime Pay.

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

Sec. 1. 26 MRSA § 702, first sentence, as repealed and replaced by PL 1975, c. 701, § 12, is amended to read:

Every employer shall keep a time book or record for every minor under 16 years of age employed in any occupation, except ~~agricultural~~ **the planting, cultivating or harvesting of field crops or other agricultural employment not in direct contact with hazardous machinery or hazardous substances**, or household work, stating the number of hours worked by each minor under 16 years of age on each day of the week.

Sec. 2. 26 MRSA § 771, first sentence, as amended by PL 1975, c. 238, § 1, is further amended to read:

No child under 14 years of age shall be employed, permitted or suffered to work in, about or in connection with **agriculture, except for the planting, cultivating or harvesting of field crops or other agricultural employment not in direct contact with hazardous machinery or hazardous substances**, any eating place, automatic