

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND SIXTEENTH LEGISLATURE

SECOND REGULAR SESSION

January 5, 1994 to April 14, 1994

THE GENERAL EFFECTIVE DATE FOR
SECOND REGULAR SESSION
NON-EMERGENCY LAWS IS
JULY 14, 1994

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

J.S. McCarthy Company
Augusta, Maine
1993

lected as a result of these assessments accrue to the Victims' Compensation Fund.

See title page for effective date.

CHAPTER 571

H.P. 1287 - L.D. 1735

An Act to Exempt Schools from Certain Fees

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

Sec. 1. 37-B MRSA §801, sub-§4, ¶C is enacted to read:

C. Public schools are exempt from registration fees and inventory fees imposed pursuant to this section prior to March 1, 1994 for underground storage tanks. This paragraph does not exempt a public school from registration or inventory requirements other than the payment of fees prior to March 1, 1994 for underground storage tanks.

Sec. 2. Credit for fees paid. Registration and inventory fees imposed pursuant to the Maine Revised Statutes, Title 37-B, section 801 and paid by public schools for underground storage tanks prior to March 1, 1994 must be credited against any fee due on or after March 1, 1994 from the school that paid the fee.

See title page for effective date.

CHAPTER 572

H.P. 1320 - L.D. 1782

An Act to Clarify the Tax-exempt Status of Nonprofit Rental Housing

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the moratorium on the eligibility of nonprofit rental housing for property tax exemptions expires on March 31, 1994; and

Whereas, Maine property tax payers could be forced to absorb millions of dollars in tax losses if the moratorium expires before permanent legislation is enacted to correct this situation; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of

the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §652, sub-§1, ¶C, as amended by PL 1993, c. 422, §4, is further amended to read:

C. Further conditions to the right of exemption under paragraphs A and B are that:

(1) Any corporation claiming exemption under paragraph A must be organized and conducted exclusively for benevolent and charitable purposes;

(2) A director, trustee, officer or employee of an organization claiming exemption is not entitled to receive directly or indirectly any pecuniary profit from the operation of that organization, excepting reasonable compensation for services in effecting its purposes or as a proper beneficiary of its strictly benevolent or charitable purposes;

(3) All profits derived from the operation of an ~~organization~~ organization claiming exemption and the proceeds from the sale of its property are devoted exclusively to the purposes for which it is organized;

(4) 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;

(5) An exemption is not allowed under this subsection 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 Title 7, section 62; ~~and~~

~~(6) Real or personal property owned, occupied or used to provide residential rental housing that is used on other than a transient basis and during or before tax year 1993 was not exempt under paragraph A or B, is not exempt in any tax year after 1993.~~

~~For purposes of this subparagraph, "residential rental housing" does not include property used as a nonprofit nursing home, boarding home or boarding care facility licensed by the Department of Hu-~~