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Date: (Filing No. S-)

TAXATION

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE
SENATE
126TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 343, L.D. 998, Bill, “An Act To Provide Consistency in the Application of the Property Tax Exemption for Religious Organizations”

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

Sec. 1. 36 MRSA §652, sub-§1, ¶G, as amended by PL 2007, c. 627, §20, is further amended to read:

~~G. Houses of religious worship, including vestries, and the pews and furniture within them; tombs and rights of burial; and property owned and used by a religious society as a parsonage up to the value of \$20,000, and personal property not exceeding \$6,000 in value are~~ The real and personal property owned and occupied or used solely for its own purposes by a religious organization in connection with religious worship is exempt from taxation and a parsonage up to the just value of \$20,000 is exempt from taxation, except that any portion of a parsonage that is rented is subject to taxation. For purposes of this paragraph, "parsonage" means the principal residence provided by a religious ~~society~~ organization for its cleric whether or not the principal residence is located within the same municipality as the house of religious worship where the cleric regularly conducts religious services.

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002**

Initiative: Provides ongoing appropriations to reimburse municipalities for 50% of the revenue lost from the expansion of the property tax exemption for property owned by religious organizations to include real and personal property owned and occupied or used solely for its own purposes and the removal of the \$6,000 limitation on the exemption for personal property while maintaining the \$20,000 limitation on the exemption for parsonages.

COMMITTEE AMENDMENT

1	GENERAL FUND	2013-14	2014-15
2	All Other	\$60,000	\$60,000
3			
4	GENERAL FUND TOTAL	<u>\$60,000</u>	<u>\$60,000</u>
5			

6 **SUMMARY**

7 This amendment changes the bill by retaining the \$20,000 limitation on the value of a
8 parsonage. Like the bill, it expands the property tax exemption for property owned by
9 religious organizations to include all real and personal property owned and occupied or
10 used solely for its own purposes by a religious organization in connection with religious
11 worship and removes the limitation of \$6,000 on the exemption for personal property.

12 This amendment also adds an appropriations and allocations section.

13 **FISCAL NOTE REQUIRED**

14 **(See attached)**