



# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 198

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S.P. 86

In Senate, January 27, 2021

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### **An Act To Improve Maine's Tax Laws by Providing a Property Tax Exemption for Central Labor Councils**

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Received by the Secretary of the Senate on January 25, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator CHIPMAN of Cumberland.  
Cosponsored by Representative TERRY of Gorham and  
Senator: DAUGHTRY of Cumberland, Representatives: BICKFORD of Auburn, GRAMLICH  
of Old Orchard Beach, MATLACK of St. George, OSHER of Orono.

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

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

4 F. The real estate and personal property owned and occupied or used solely for their  
5 own purposes by central labor councils, chambers of commerce or boards of trade in  
6 this State are exempt from taxation. For the purposes of this paragraph, "central labor  
7 council" means an association or network of labor unions designed to promote and  
8 protect the interests of their members.

9 Further conditions to the right of exemption are that:

10 (1) A director, trustee, officer or employee of any organization claiming exemption  
11 may not receive directly or indirectly any pecuniary profit from the operation of  
12 that organization, except as reasonable compensation for services in effecting its  
13 purposes or as a proper beneficiary of its purposes;

14 (2) All profits derived from the operation of the organization and the proceeds  
15 from the sale of its property must be devoted exclusively to the purposes for which  
16 it is organized; and

17 (3) The institution, organization or corporation claiming exemption under this  
18 paragraph must file with the assessors upon their request a report for its preceding  
19 fiscal year in such detail as the assessors may reasonably require.

20 **SUMMARY**

21 This bill provides a property tax exemption for real estate and personal property owned  
22 and occupied or used solely for their own purposes by central labor councils.