



126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 998

S.P. 343

In Senate, March 12, 2013

**An Act To Provide Consistency in the Application of the Property
Tax Exemption for Religious Organizations**

Reference to the Committee on Taxation suggested 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 HASKELL of Cumberland.
Cosponsored by Representative GOODE of Bangor and
Senator: BURNS of Washington, Representatives: BROOKS of Winterport, DAVIS of
Sangerville, MAREAN of Hollis, TIPPING-SPITZ of Orono.

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

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

4 ~~G. Houses of religious worship, including vestries, and the pews and furniture within~~
5 ~~them; tombs and rights of burial; and property owned and used by a religious society~~
6 ~~as a parsonage up to the value of \$20,000, and personal property not exceeding~~
7 ~~\$6,000 in value are~~ The real and personal property owned and occupied or used
8 solely for its own purposes by a religious organization in connection with religious
9 worship or as a parsonage is exempt from taxation, except that any portion of a
10 parsonage that is rented is subject to taxation. For purposes of this paragraph,
11 "parsonage" means the principal residence provided by a religious society
12 organization for its cleric whether or not the principal residence is located within the
13 same municipality as the house of religious worship where the cleric regularly
14 conducts religious services.

15 **SUMMARY**

16 This bill expands the property tax exemption for property owned by religious
17 organizations to include all real and personal property owned and occupied or used solely
18 for its own purposes by a religious organization in connection with religious worship and
19 removes the \$20,000 limitation on the exemption for parsonages and the \$6,000
20 limitation on the exemption for personal property.