



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 1148

H.P. 786

House of Representatives, March 31, 2015

**An Act To Implement a Local Ballot Referendum for Municipalities
To Disallow Tax-exempt Status to Large Land Trusts**

Reference to the Committee on State and Local Government suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative KINNEY of Limington.
Cosponsored by Senator BURNS of Washington and
Representatives: CRAFTS of Lisbon, NUTTING of Oakland, Senator: MASON of
Androscoggin.

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

2 **Sec. 1. 36 MRSA §652, sub-§2** is enacted to read:

3 **2. Referendum to deny tax-exempt status to land trusts.** Notwithstanding the
4 provisions of subsection 1, a municipality in which property of a land trust that contains
5 at least 20 acres eligible for exemption from taxation pursuant to subsection 1 is located
6 may deny, by referendum, tax-exempt status to that land trust. A referendum must be held
7 and conducted in accordance with the provisions of the municipality's charter or Title
8 30-A, sections 2524 and 2528 to 2532, even if the municipality has not accepted the
9 provisions of Title 30-A, section 2528. A municipality that votes to deny tax-exempt
10 status for a land trust pursuant to this subsection must deny tax-exempt status for every
11 land trust of at least 20 acres in size located in that municipality.

12 **SUMMARY**

13 Current law provides a property tax exemption to certain property of benevolent and
14 charitable institutions, including land trusts, incorporated in this State.

15 This bill allows a municipality, by referendum, to deny tax-exempt status to a land
16 trust that is at least 20 acres in size. If the municipality denies tax-exempt status for a
17 land trust, it must deny tax-exempt status to all land trusts of at least 20 acres located in
18 that municipality.