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.

Presented by Representative KINNEY of Limington.
Cosponsored by Senator BURNS of Washington and
Representatives: CRAFTS of Lisbon, NUTTING of Oakland, Senator: MASON of
Androscoggin.
Be it enacted by the People of the State of Maine as follows:

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

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

SUMMARY

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

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