

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-ONE

—
S.P. 86 - L.D. 198

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

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

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

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

Further conditions to the right of exemption are that:

- (1) A director, trustee, officer or employee of any organization claiming exemption may not receive directly or indirectly any pecuniary profit from the operation of that organization, except as reasonable compensation for services in effecting its purposes or as a proper beneficiary of its purposes;
- (2) All profits derived from the operation of the organization and the proceeds from the sale of its property must be devoted exclusively to the purposes for which it is organized; and
- (3) The institution, organization or corporation claiming exemption under this paragraph must file with the assessors upon their request a report for its preceding fiscal year in such detail as the assessors may reasonably require.