

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1044**

H. P. 941

House of Representatives, February 24, 1955

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Miss Lawry of Rockland.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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**AN ACT Clarifying the Exemption of Municipal Airport Property from  
Taxation.**

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

**R. S., c. 92, § 6, amended.** The 1st paragraph of section 6 and subsection I of section 6 of chapter 92 of the revised statutes are hereby amended to read as follows:

The following property and polls are exempt from taxation:

I. The property of the United States so far as the taxation of such property is prohibited under the Constitution and laws of the United States, and the property of this State and the property of any public municipal corporation of this State appropriated to public uses, if located within the corporate limits and confines of such public municipal corporation, and also the pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams, used only for reservoir purposes, of public municipal corporations engaged in supplying water, power or light if located outside of the limits of such public municipal corporations, but nothing herein contained shall abridge any power of taxation possessed by any city or town by virtue of any special act; also all airports and landing fields, structures erected thereon or contained therein of public municipal corporations whether located within or without the limits of such public municipal corporations, **although all of such buildings or structures are not used for airport purposes but are leased for private use, and any part of the funds so obtained are used in maintaining such airports.**