

Bill as
Introduced

HB 396 - AS INTRODUCED

2011 SESSION

11-0549
10/09

HOUSE BILL **396**

AN ACT exempting the land and buildings of Masonic temples or building associations from property taxation.

SPONSORS: Rep. Packard, Rock 3; Rep. Weyler, Rock 8; Rep. Jasper, Hills 27; Rep. Baldasaro, Rock 3; Rep. Shurtleff, Merr 10

COMMITTEE: Municipal and County Government

ANALYSIS

This bill adds Masonic temples or building associations to institutions whose property is exempt from taxation.

Explanation: Matter added to current law appears in *bold italics*.
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eleven

AN ACT exempting the land and buildings of Masonic temples or building associations from property taxation.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 Property Tax Exemption; Annual List. Amend RSA 72:23-c, I to read as follows:

2 I. Every religious, educational, and charitable organization, Grange, ***Masonic temple or***
3 ***building association***, the Veterans of Foreign Wars, the American Legion, the Disabled American
4 Veterans, the American National Red Cross, and any other national veterans association shall
5 annually, on or before April 15, file a list of all real estate and personal property owned by them on
6 which exemption from taxation is claimed, upon a form prescribed and provided by the board of tax
7 and land appeals, with the selectmen or assessors of the place where such real estate and personal
8 property are taxable. If any such organization or corporation shall willfully neglect or refuse to file
9 such list upon request therefor, the selectmen may deny the exemption. If any organization,
10 otherwise qualified to receive an exemption, shall satisfy the selectmen or assessors that they were
11 prevented by accident, mistake, or misfortune from filing an application on or before April 15, the
12 officials may receive the application at a later date and grant an exemption thereunder for that year;
13 but no such application shall be received or exemption granted after the local tax rate has been
14 approved for that year.

15 2 Granges; Masonic Temples or Building Associations Added. Amend RSA 72:23-h to read as
16 follows:

17 72:23-h Granges ***and Masonic Temples or Building Associations***. The real estate and
18 personal property owned by Granges ***or by Masonic temples or building associations*** which are
19 incorporated in this state shall be exempt from property taxes. If such property is rented for
20 business purposes, the real estate shall not be exempt.

21 3 Effective Date. This act shall take effect April 1, 2011.

Speakers

SIGN UP SHEET

To Register Opinion If Not Speaking

Bill # HB 396 Date 2-8-11
 Committee M+C G

** Please Print All Information **

Name	Address	Phone	Representing	(check one)	
				Pro	Con
Jack Cannon	82 Pelham Rd	Pelham	Self	✓	
Greg Chenevert	Nashua		Self	✓	
Tom Mullen	Carroll		Self	✓	
Howard Brotham	106 Oak St	Milford	Self	✓	
John Gaffey	29 Kingston Dr	Nashua	Self	✓	
Michael Hayes Sr	1 Coam Ave Apt 1	Pittsfield	Self	✓	
Gregory Hovington	25 Congress St Apt 15	Nashua	Self	✓	
Ralph Reed III	Nashua		Self	✓	
Tony Campa	Nashua		Self	✓	
Henry + Cynthia Greenman	1A Blueberry Rd	Center Ossipee	Self	✓	
David Collier	189 Main St	Alton	Self	✓	
Kevin Carter	Nashua		Self	✓	
Marlene Salib	53 Birch Hill Rd	New Durham	Self	✓	
David Smith	5 Pineridge St.	Goffstown	Self	✓	
Jeff Larson	3392 Parack Rd	Laconia	Self	✓	
Patrick Tierney	84 Whipple Ave	Laconia	Self	✓	
Gerald Bergeron	91 Plummer Hill Rd	Belmont	Self	✓	
Larry Leonard	17 Winnicooash St	Laconia	Self	✓	
Michael JE Campbell	220 Ematicott St	North Laconia	Self	✓	
CURTIS BARRY	CONCORD, NH		SELF	✓	
ANTONIO RABIA	424 MAPLE ST	CONCORD		✓	
LARRY BROWN	1362 W. ST	MILTON NH.			✓
Steve Shurtliff	Merrimack 10			✓	

SIGN UP SHEET

To Register Opinion If Not Speaking

Bill # AB 396 Date 2-8-11

Committee MCG

** Please Print All Information **

Name	Address	Phone	Representing	(check one)	
				Pro	Con
Rep Kyle Jones	Stafford District 1		Rochester		<input checked="" type="checkbox"/>
Rep. Harry Maras	Caveell 3			<input checked="" type="checkbox"/>	
Allan Mairanen	847 Oakhill Rd		Sanbornville	<input checked="" type="checkbox"/>	
Harold Parker	Wolfeboro		Self	<input checked="" type="checkbox"/>	
Ralph Currier	Union		Self	<input checked="" type="checkbox"/>	
Ed Lopez	Nashua		Self	<input checked="" type="checkbox"/>	
Ryan Gortly	Nashua		Self	<input checked="" type="checkbox"/>	
Michael Hayden Blair	Nashua		Self	<input checked="" type="checkbox"/>	
Adam Freiband	Nashua		Self	<input checked="" type="checkbox"/>	
David + Jane Cumming	Alton Bay		Self	<input checked="" type="checkbox"/>	
Richard Johnston	30 Old Milford Rd		Brookline	<input checked="" type="checkbox"/>	
Andrew McLaughlin	8 Northeastern Blvd		Nashua	<input checked="" type="checkbox"/>	
Richard Lawrence	Hollis		Self	<input checked="" type="checkbox"/>	
Ken Clay	Concord		Self	<input checked="" type="checkbox"/>	
Joshua Lighton	66 Lexington Dr.		East Wakefield	<input checked="" type="checkbox"/>	
Dave Adams	Nashua		Self	<input checked="" type="checkbox"/>	
John Alden	20 Old Manchester Rd		Amherst	<input checked="" type="checkbox"/>	
Bob + Tiffany Faye	102 Lockes Corner Rd		Alton	<input checked="" type="checkbox"/>	
John Lobdell	39 Lily Pond Rd		Alton	<input checked="" type="checkbox"/>	
Bill Lucien	85 West Shore Rd		Swarzeys	<input checked="" type="checkbox"/>	
Thomas Lowe	22 Lenox Rd		Peabody MA	<input checked="" type="checkbox"/>	
James A. Melanson III	Belham		Self	<input checked="" type="checkbox"/>	
Allan Baumann	37 Elm St		Gilmanston W	<input checked="" type="checkbox"/>	

Hearing Minutes

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 396

BILL TITLE: exempting the land and buildings of Masonic temples or building associations from property taxation.

DATE: February 8, 2011

LOB ROOM: 301 **Time Public Hearing Called to Order:** 11:11 am
Time Adjourned: 11:40 am

(please circle if present)

Committee Members: Reps. Ferrante, Sterling, B. Patten, Lockwood, Accornero, Belanger, Burt, Coffey, Copeland, Moore, Munck, Shackel, Stroud, DeStefano, Roberts, Hooper and Catro.

Bill Sponsors: Rep. Packard, Rock 3; Rep. Weyer, Rock 8; Rep. Jasper, Hills 27; Rep. Baldasaro, Rock 3; Rep. Shurtleff, Merr 10

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

***Rep. Packard** – Sponsor - Support -It is a matter of fairness and practicality to pass this bill. We help people and we need help in helping people.

Rep. Jasper – Support. Here on my own behalf as a Mason. Masons work in many areas but not necessarily in the towns in which their property is located. My lodge will not benefit because we have rental property. This is not a 28-a issue. Ans. - Don't know how other states handle this issue. Is the Grange more deserving than the Masons?

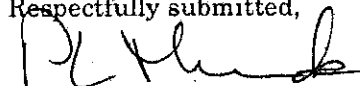
Rep. Weyler – Support. This committee supported a similar bill several years ago. The Grange was an offshoot of the Masons. We are a charitable organization. In years past the burden of taxation was much less than now and Masons chose to pay taxes as an act of citizenship. Taxes are much higher now and membership is much smaller.

***Paul Smith** of Farmington representing himself – Support. Grange was exempted because they needed help and approached Legislature in 1983. The Masonic family is not just men. We include women and children in our organization. Masons have supported DARE program in N.H. with \$1 million. There are 63 lodges in New Hampshire of which 6 rent out space and would not be affected.

Williams of NHMA – Oppose. The Masons should be able to get their charitable exemption by demonstrating their charitable work.

***Rep. Cooney** – Oppose. Official mission of Masons is not a charitable one.

Respectfully submitted,



Rep. Philip Munck
Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

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not here

Bill Sponsors: Rep. Packard, Rock 3; Rep. Weyer, Rock 8; Rep. Jasper, Hills 27; Rep. Baldasaro, Rock 3; Rep. Shurtleff, Merr 10

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Municipal and County Government Committee
February 8, 2011

HB367-LOCAL

Rep. Babson (Carroll County) – Purpose is to allow only the people of the county commissioner district to vote only for the commissioner of their own district. District 1 voters should elect the District 1 commissioner. Ans. Election by district is unique only to two counties. Ans. - Commissioners must live in their district but are elected by the county at large.

Rep. Umberger (Carroll County 1) – Oppose. Believe that voters should be familiar with all of their commissioners which requires them to run a county-wide campaign. Know of no support within the county for this change. Ans. - Have not seen that any particular area in the county dominated because of local voting. Ans. - The districts are roughly equal in population. Ans. - Don't know if this could be voted upon unless the Legislature required it.

HB393

[see yellow paper]

HB396

*Rep. Packard – It is a matter of fairness and practicality to pass this bill. We help people and we need help in helping people.

Rep. Jasper – Support. Here on my own behalf as a Mason. Masons work in many areas but not necessarily in the towns in which their property is located. My lodge will not benefit because we have rental property. This is not a 28-a issue. Ans. - Don't know how other states handle this issue. Is the Grange more deserving than the Masons?

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Williams of NHMA – Oppose. The Masons should be able to get their charitable exemption by demonstrating their charitable work.

*Rep. Cooney – Oppose. Official mission of Masons is not a charitable one.

HB403 [no minute sheet – Copeland, Stroud, Roberts not present]

Open at 11:41 a.m.

Rep. Petrie – Purpose of the bill is to give timely notice to the voters of a public hearing.

Close at 11:55 a.m.

Testimony

Good morning Madam Chair and members of the Municipal & County Government committee.

For the record, my name is Paul Smith and I am the first Master of General Court Lodge; America's only legislative Masonic lodge. Also for the record, you probably recognize me as a legislative staff member, but rest assured I have taken the time off to appear before you on this very important issue.

I'd like to begin by telling you a story. In a small town, there was a small group of people who did much for their community; they did service projects, donated money to community events and much more. The community leaders recognized and appreciated the help by these guys, so much so, that the small building they owned was granted a property tax exemption for their continued service. This happened for years and these guys did all they could to continue helping in their community, but one year, through no fault of their own but due to tough economic times, the voters of the community voted down a town budget and as such, a default budget went into effect that took away the exemption and this small group of guys was up the creek without a paddle as they simply didn't have the money they needed to make up this obligation. This is a true story, I'm sorry to say, and it was about Social Summit Lodge in Canaan. This bill would help situations like that from happening again.

In 1983, the state Grange came before the General Court and was granted a property tax exemption for their lodges across the state. The reason was that they needed the help, their numbers were shrinking and their money couldn't cover their bills.

There are a myriad of reasons that this legislation is important today, chief among them is that Freemasonry needs this relief, just as the Grange did when the original legislation was passed in 1983. There are approximately 60 lodges in this state, and there are only a handful, literally no more than 5 or 6, that rent their property commercially and do not need help. This bill does not apply to them.

This legislation is not a new idea; in fact, it passed this committee in the 2007-2008 biennium. However, there was some misinformation espoused, and it was harmful not only to the discussion, but to the Masonic fraternity, and I would like to make just a few points before I close. First, I've passed out a letter to you from Brad Alderfer, who runs the Manchester Masonic Temple Association, and it points out some very important things such as the fact that the Masonic family does not just consist of men; the Masonic family includes men, women, and children and its goal is to make good people better. Our lodges are in danger, this doesn't mean a bunch of old men either...I'm just 30, I've got a gentleman in my lodge in Candia who will be master in two years and isn't yet 22. If Masonry fails, it affects men, women and children who are all looking for a bit of something that's lacking in modern society, good friendships.

Another point that someone on the other side will undoubtedly make is that if we do this for the Masons, we have to do it for everyone else. This is categorically false. Why? Because Masonry doesn't make money selling alcohol like the VFWs, Legions, Elks or other organizations. And frankly, none of those organizations do for our community what the Masons do. Did you know that over the last 15 years that Masons have funded the DARE program by nearly \$1 Million?

My own lodge in Candia supports our local food pantry with an annual spaghetti supper that over the past ten years has raised over \$10,000 and has donated proceeds of breakfasts to the Susan Komen campaign against breast cancer, the Seacoast Cancer Center at Wentworth Douglass and many more. I got an email from a Mason who couldn't be here today who told me, "I'd much rather see my money go to charity than to property taxes." I agree with this sentiment, and it's why I'm here today, taking time off from my job, to show you my desire to do good not only for the Masons, but for my community.

I know there's paid opposition here today, but the fact is, this legislation has no fiscal note. There are 63 lodge buildings in this state, 6 of which charge rent and make a profit, leaving 57 lodges. One lodge in Epping is on the market and just won't sell, and another in Frankestown has folded and they're going to sell it to the town for a dollar. 55 small buildings in this state would be affected by this legislation, and would be affected positively because they can do more for the people in their communities. We're not talking millions of dollars here, in the small town I mentioned in my story, the property tax bill was \$6000; this isn't a lot to the town, but is a lot to the guys who are trying to keep their building open and up to the countless new provisions of the fire code.

One final point before I close. This language was purposely chosen for the Grange statute for a reason. After the Civil War, President Johnson sent a gentleman by the name of Oliver Hudson Kelley to the south to collect agricultural data and report on improvements to making the lives of farmers better. Mr. Kelley was one of the seven main founders of the National Grange, but the reason he overcame suspicion in the south during his assessment period was because he was a Mason.

Indeed, until recently, the Grange kept many of their similar initiation practices in use; practices based largely on Masonic practices. The Grange arose from Masonry, just as the Shriners did...all with the purpose of making a difference in their community.

I am hopeful that you'll read the letter I provided you, ask you to take a look at the blue sheets to see the names in support of this legislation and consider passing this extremely worthy legislation. Thank you for your time and I am more than happy to answer any questions.

Representative Mary Cooney
Grafton #7
2-8-2011

Municipal and County Government 10:45

HB 396 Masonic Temples

This bill is a revival of HB 1507 from 2008. We voted that bill ITL and we should do the same with this one.

HB 396 would add the Masonic Lodges to the list of organizations which are automatically given a tax exempt status. Prior attempts to add Masonic Temples to the list in 72:23-c have failed because it is not a proper method of obtaining tax exempt status. This would be usurping the power of the municipalities to grant abatements as they see fit. If an organization is organized as a charity and files IRS form 501-3c, it is exempt from property taxes and there is accountability to the town and the state.

Masonic Lodges are organized as a fraternal organization, not a charity. Masonic Lodges, by definition, are organized as domestic fraternal societies under Internal Revenue Code 501 (c) 10. While non profit, they are not organized as a charitable entity under Internal Revenue Code 501 (3) c. While they mainly perform charitable service, they are not open to public membership, nor is their official mission charitable.

RSA 72:23-I, along with NH case law, defines charitable as an organization or society organized for the purpose of performing, and is obligated by its charter to perform some service of public good or welfare advancing the spiritual, physical, intellectual, social or economic well-being of the general public ...that includes residents of the state of New Hampshire, with no profit or benefit to its officers or members.

The "list" which exempts certain organizations from paying property taxes consists of schools, churches, the American Red Cross, and Veterans organizations. The Grange was added in 1983 because Granges were losing their halls. Interestingly, the Grange was formed in 1867 as an agricultural educational organization. The first NH Grange was founded in Exeter in 1873. Grange membership is open to men, women, and children over 14. Granges were in the forefront of agricultural innovation and organization of warehouse buying in the 1800's. They are credited with the establishment of the Rural Free Delivery program of the US Post Office. They created the first libraries in the state and lobbied for a State Police Force. Agricultural Stations established by Granges evolved into what is today the University System of New Hampshire. The mission of the Grange today is to promote social service and teach dignity, industriousness and constructive attitudes towards others. It could certainly be argued that some of the veterans' organizations should not be granted immunity from property taxes based on a charitable standard, but we have traditionally granted this immunity to them.

Presently, municipalities have the power to grant a tax abatement or exemption to Masonic

Lodges. The Lodge in Milford took their case to court arguing that they were a charitable organization. The court ruled against them. Since that time, they have re-organized as a 501 (c)3 and qualify. Any Masonic Lodge may do this. This bill would exempt them from accountability.

Other reasons to ITL this bill: If we pass this bill, we will be opening the door for every fraternal organization to ask for a blanket tax exemptions: the Knights of Columbus, Fraternal Order of Eagles, Loyal Order of Moose, Lions International, Rotary International, Kiwanis Club, Independent Order of B'Nai B'rith, Independent Order of Odd Fellows. Masonic Lodges may own more than one property, does this exempt all Masonic property? Lastly, but most importantly, this is cost shifting. As always, for every exemption or abatement the property tax burden is shifted to the rest of the tax payers in the community.

Manchester Masonic Temple Association

1505 Elm Street
Manchester NH

February 8, 2011

Dear Municipal & County Government Committee Members,

I am writing in support of House Bill 396, which is scheduled for hearing on Tuesday, February 8, 2011. Unfortunately, this coincides with the Annual Meetings of several Masonic Orders in Alexandria, which I am committed to attend.

For many years we have watched as the tax bill on our property in Manchester increased from \$18,000 to over \$45,000. In the past, assessments from our resident organizations had at one point been sufficient to cover our tax obligations, but over time, as our tax liability rose, and our membership declined, the assessments were soon eclipsed by our taxes, and some of our organizations became unable to keep up with their obligations. As the host of a fraternal society, we felt it important that these organizations, which include at least one women's organization, not be driven out of existence; we have reduced or eliminated some of these assessments, exacerbating the problem further.

We are a fraternity dedicated to making good men better. As one of our most valued tenants is relief of the distressed, charity has been an important part of our work.

Recently, we have begun a project designed to bring our building into compliance with Fire and Life Safety Codes with the hope that we will be able to provide our facility to local non-profits at no charge. Indeed, our charter specifically references this among its purposes, and does not permit the use of the facility for commercial rentals. Among the organizations we have worked with thus far, are NeighborWorks Greater Manchester, InTown Manchester, and Daniel Webster Council.

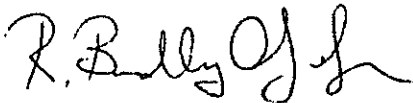
Relief from our tax burden will enable us to pay for those improvements far sooner than projected and allow us to utilize excess funds for contribution to local charities. Prior to embarking on these renovations, I formed Manchester Masonic Foundation, Inc., a 501(c)3 organization for that specific purpose.

While I don't believe our Association is in danger of extinction, there are those of our brethren within the state who are not so fortunate. Some of you may think that this bill refers exclusively to a men's organization and would be gender-biased. I assure that nothing could be further from the truth.

Virtually every property that would be affected by this legislation is home to a women's organization, a youth organization, or both. These are the organizations with the greatest need and the least ability to pay. Twenty years ago, there were three women's organizations residing in Manchester; now there is but one, who, were it not for our willingness to absorb their share of the costs, would soon cease to exist.

In conclusion, we stand in support of this bill. The elimination of our property tax burden will allow us to make a difference in our community, not only through the contribution of our space, but ultimately through the funding of worthy community causes which might otherwise go unfunded.

Sincerely and Fraternaly,

A handwritten signature in cursive script, appearing to read "R. Bradley Alderfer".

R. Bradley Alderfer

Treasurer, Manchester Masonic Temple Association

President and Founder, Manchester Masonic Foundation, Inc.

Voting Sheets

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 396

BILL TITLE: exempting the land and buildings of Masonic temples or building associations from property taxation.

DATE: February 28, 2011

LOB ROOM: 301

Amendments:

Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:

Motions: OTP, OTP/A, ITL, Retain (Please circle one.)

Moved by Rep. Roberts

Seconded by Rep. Tatro

Vote: 13-2 (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Retain (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE: YES NO (Please circle)

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Philip Munck, Clerk



HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 396

BILL TITLE: exempting the land and buildings of Masonic temples or building associations from property taxation.

DATE: 2-28-11

LOB ROOM: 301

Amendments:

Sponsor: Rep. OLS Document #:
Sponsor: Rep. OLS Document #:
Sponsor: Rep. OLS Document #:

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep. *Roberts*

Seconded by Rep. *Tatro*

Vote: (Please attach record of roll call vote.) *13-2*

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE: YES NO (Please circle)

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Philip Munck, Clerk

MUNICIPAL AND COUNTY GOVERNMENT

Bill #: 396 Title: exempting Masonic temples from taxation

PH Date: 2, 8, 11

Exec Session Date: 2, 28, 11

Motion: ITL

Amendment #: _____

MEMBER	YEAS	NAYS
Ferrante, Beverly A, Chairman	✓	
Sterling, Franklin W, V Chairman		✓
Patten, Betsey L	✓	
Lockwood, Priscilla P	✓	
Accornero, Harry	✓	
Belanger, James P	✓	
Burt, John A		✓
Coffey, James E	✓	
Copeland, Timothy D	Absent	
Moore, Robert W	Absent	
Munck, Philip L	✓	
Shackett, Jeffrey S	✓	
Stroud, Kathleen M	✓	
DeStefano, Stephen T	✓	
Roberts, Kris E	✓	
Hooper, Dorothea D	✓	
Tatro, Bruce L	✓	
TOTAL VOTE:	13	2

Committee Report

REGULAR CALENDAR

March 2, 2011

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Committee on MUNICIPAL AND COUNTY
GOVERNMENT to which was referred HB396,

AN ACT exempting the land and buildings of Masonic
temples or building associations from property
taxation. Having considered the same, report the same
with the following Resolution: **RESOLVED**, That it is
INEXPEDIENT TO LEGISLATE.

Rep. Kris E Roberts

FOR THE COMMITTEE

COMMITTEE REPORT

Committee:	MUNICIPAL AND COUNTY GOVERNMENT
Bill Number:	HB396
Title:	exempting the land and buildings of Masonic temples or building associations from property taxation.
Date:	March 2, 2011
Consent Calendar:	NO
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

Under current law the sixty-eight Masonic temples and granges can apply on a yearly basis by the April 15 deadline for tax-exempt status. The 76 passage of HB 396 would exempt the masons from the requirement and would result in similar groups requesting tax-exempt status. This would result in tax-shifting to already over burdened home owners and businesses. While it is important to take notice of all the fine charitable work funded and/or performed by masons but it is equally important to note it is a male only organization. The current religious, education, charitable, Red Cross and veterans are not limited to one gender. HB 396 is an attempt to over turn a board of tax and land appeals decision.

Vote 13-2.

Rep. Kris E Roberts
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

MUNICIPAL AND COUNTY GOVERNMENT

HB396, exempting the land and buildings of Masonic temples or building associations from property taxation. **INEXPEDIENT TO LEGISLATE.**

Rep. Kris E Roberts for MUNICIPAL AND COUNTY GOVERNMENT. Under current law the sixty-eight Masonic temples and granges can apply on a yearly basis by the April 15 deadline for tax-exempt status. The 76 passage of HB 396 would exempt the masons from the requirement and would result in similar groups requesting tax-exempt status. This would result in tax-shifting to already over burdened home owners and businesses. While it is important to take notice of all the fine charitable work funded and/or performed by masons but it is equally important to note it is a male only organization. The current religious, education, charitable, Red Cross and veterans are not limited to one gender. HB 396 is an attempt to over turn a board of tax and land appeals decision. **Vote 13-2.**

Original: House Clerk
Cc: Committee Bill File

COMMITTEE REPORT

COMMITTEE: MacGar

BILL NUMBER: 396 Property Tax

TITLE: Exemptions Masonic Lodges

DATE: 2-28-11 CONSENT CALENDAR: YES NO

- OUGHT TO PASS
- OUGHT TO PASS W/ AMENDMENT
- INEXPEDIENT TO LEGISLATE
- INTERIM STUDY (Available only 2nd year of biennium)

Amendment No. _____

STATEMENT OF INTENT:

Under current law the ^{sixty-eight} Masonic Temples and Grand Lodges can apply on a yearly basis by the April 15 deadline. ~~The BTA has denied tax exempt status~~ For tax-exempt status. ~~By~~ The passage of HB 396 would exempt the Masons from that requirement and would result in similar groups requesting tax-exempt status. This would result in tax-shifting to already overburdened home owners and businesses. While it is important to take notice of all the fine charitable work funded and/or performed by Masons but it is equally important to note it is a male only organization. The current religious, education, charitable ~~and~~ Red Cross and Veterans are not limited to one ^{sex} gender.

COMMITTEE VOTE: 13-2

- Copy to Committee Bill File
- Use Another Report for Minority Report

RESPECTFULLY SUBMITTED, KRIS ROBERTS

Rep. K E M
For the Committee

HB 396 is an attempt to overturn a BTA decision.

Handwritten signature: BJA