MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 72

H.P. 59

House of Representatives, January 11, 2017

An Act To Clarify the Tax Laws for Title to Real Estate by Releasing Inheritance Tax Liens

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT Clerk

R(+ B. Hunt

Presented by Representative POULIOT of Augusta. Cosponsored by Senator KATZ of Kennebec and Representatives: HILLIARD of Belgrade, TIPPING of Orono.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §175-A, sub-§5 is enacted to read:
3 4 5	5. Inheritance tax. Notwithstanding the other provisions of this Title, a lien for inheritance tax resulting from the operation of former section 3404 with regard to real property of a decedent who died prior to July 1, 1986 is released.
6	SUMMARY
7 8	This bill releases a lien on real property for inheritance tax resulting from a death occurring before July 1, 1986, when the inheritance tax was replaced by the estate tax.