

MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

SENATE

NO. 23

In Senate, Jan. 21, 1919.

Referred to Committee on Judiciary and 500 copies ordered printed. Sent down for concurrence.

P. F. CRANE, Secretary.

Presented by Senator Dearth of Penobscot.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND NINETEEN

AN ACT to Amend Section One of Chapter Sixty-nine of the Revised Statutes, Relating to the Assessment and Collection of Inheritance Tax on Property of Religious Institutions.

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

That section one of chapter sixty-nine of the revised statutes be and hereby is amended by striking out the word "religious" in the ninth line of said section and insert after the word "taxation" in the eleventh line of said section the following:

'Also except to or for the use of any religious institution in this state, to the extent of so much or the whole thereof

3 as may not exceed in the total amount of property owned
4 by such religious institution, the amount exempted from
5 taxation by law.' So that said section as amended will
6 read as follows:

'Section 1. All property within the jurisdiction of this
2 state, and any interest therein, whether belonging to in-
3 habitants of this state, or not, and whether tangible or
4 intangible, which shall pass by will, by the intestate laws
5 of this state, by allowance of a judge of probate to a widow
6 or child, by deed, grant, sale or gift, except in cases of a
7 bona fide purchase for full consideration in money or
8 money's worth, and except as herein otherwise provided,
9 made or intended to take effect in possession or enjoyment
10 after the death of the grantor, to any person in trust or
11 otherwise, except to or for the use of any educational, char-
12 itable, or benevolent institution in this state, the property
13 of which is by law exempt from taxation, also except to
14 or for the use of any religious institution in this state, to
15 the extent of so much or the whole thereof as may not ex-
16 ceed in the total amount of property owned by such re-
17 ligious institution, the amount exempted from taxation by
18 law, shall be subject to an inheritance tax for the use of
19 the state as hereinafter provided. Property which shall so
20 pass to or for the use of (Class A) the husband, wife, lineal
21 ancestor, lineal descendant, adopted child, the adoptive
22 parent, the wife or widow of a son, or the husband of a
23 daughter of a decedent, shall be subject to a tax upon the

24 value of each bequest, devise or distributive share, in ex-
25 cess of the exemption hereinafter provided, of one per cent
26 if such value does not exceed fifty thousand dollars, one
27 and one-half per cent if such value exceeds fifty thousand
28 dollars and does not exceed one hundred thousand dollars,
29 and two per cent if such value exceeds one hundred thou-
30 sand dollars; the value exempt from taxation to or for the
31 use of a husband, wife, father, mother, child, adopted child
32 or adoptive parent shall in each case be ten thousand dol-
33 lars, and the value exempt from taxation to or for the use
34 of any other member of (Class A) shall in each case be
35 five hundred dollars. Property which shall so pass to or
36 for the use of (Class B) a brother, sister, uncle, aunt,
37 nephew, niece or cousin of a decedent, shall be subject to
38 a tax upon the value of each bequest, devise or distributive
39 share in excess of five hundred dollars, and the tax of this
40 class shall be four per cent of its value for the use of the
41 state if such value does not exceed fifty thousand dollars,
42 four and one-half per cent if its value exceeds fifty thou-
43 sand dollars and does not exceed one hundred thousand
44 dollars and five per cent if its value exceeds one hundred
45 thousand dollars. Property which shall pass to or for the
46 use of any others than members of Class A, Class B and
47 the institutions excepted in the first sentence of this sec-
48 tion, shall be subject to a tax upon the value of each be-
49 quest, devise or distributive share in excess of five hun-
50 dred dollars, and the tax of this class shall be five per cent

51 of its value for the use of the state if such value does not
52 exceed fifty thousand dollars, six per cent if its value ex-
53 ceeds fifty thousand and does not exceed one hundred thou-
54 sand dollars and seven per cent if its value exceeds one
55 hundred thousand dollars. Administrators, executors and
56 trustees, and any grantees under such conveyances made
57 during the grantor's life shall be liable for such taxes, with
58 interest, until the same have been paid. All personal prop-
59 erty or any interest therein belonging to any deceased resi-
60 dent of another state, shall be exempt from the payment of
61 any inheritance tax under this section, provided said other
62 state assesses no inheritance tax upon the personal property
63 of decedents who were resident in this state.'