

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1270**

H. P. 1909

House of Representatives, March 4, 1949.

On motion by Mr. Chapman of Portland, tabled pending reference and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Chapman of Portland.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-NINE

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**AN ACT Relating to Inheritance Tax Exemptions in Class A.**

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

**R. S., c. 142, § 3, amended.** Section 3 of chapter 142 of the revised statutes, as amended by section 1 of chapter 358 of the public laws of 1945, and by section 1 of chapter 260 of the public laws of 1947, is hereby further amended to read as follows:

**‘Sec. 3. Amount of tax on Class A.** Property which shall so pass to or for the use of the following persons who shall be designated as Class A, to wit: husband, wife, lineal ancestor, lineal descendant, adopted child, stepchild, adoptive parent, wife or widow of a **natural or adopted** son or husband or widower of a **natural or adopted** daughter of a decedent, shall be subject to a tax upon the value thereof, in excess of the exemption hereinafter provided, of 2% of such value in excess of said exemption as does not exceed \$50,000, of 3% of such value as exceeds said \$50,000 and does not exceed \$100,000, of 4% of such value as exceeds \$100,000 and does not exceed \$250,000, and of 6% of such value as exceeds \$250,000; the value exempt from taxation to or for the use of a husband, wife, father, mother, child, adopted child, stepchild, or adoptive parent, or grandchild who is the child of a **natural or adopted** deceased child, shall in each case be

\$10,000, provided, however, that if there be more than 1 such grandchild, their total exemption shall, per stirpes, be \$10,000; and the value exempt to or for the use of any other person falling within said Class A, to wit: grandparent and other lineal ancestors of remoter degrees, wife or widow of a **natural or adopted** son, or husband or widower of a **natural or adopted** daughter of a decedent, grandchild who is the child of a living child, and other lineal descendants of remoter degrees, shall in each case be \$500.'