

MAINE STATE LEGISLATURE

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N I N E T Y - F O U R T H L E G I S L A T U R E

Legislative Document

No. 1356

H. P. 1974

House of Representatives, March 15, 1949

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

HARVEY R. PEASE, Clerk

Presented by Mr. Chapman of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Inheritance Taxes.

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

Sec. 1. 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 son or husband or widower of a 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 deceased child, shall in each case be ~~\$10,000~~ \$15,000, provided, however, that if there be more than 1 such

grandchild, their total exemption shall, per stirpes, be ~~\$10,000~~ \$15,000; 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 son, or husband or widower of a 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.'

Sec. 2. R. S., c. 142, § 4, amended. Section 4 of chapter 142 of the revised statutes, as amended by section 2 of chapter 358 of the public laws of 1945, is hereby further amended to read as follows:

Sec. 4. Amount of tax on Class B. Property which shall so pass to or for the use of the following persons who shall be designated as Class B, to wit: brother, half-brother, sister, half-sister, uncle, aunt, nephew, niece, grandnephew, grandniece or cousin of a decedent shall be subject to a tax upon the value thereof, in excess of an exemption of ~~\$500~~ \$5,000, of 8% of such value in excess of said exemption as does not exceed \$25,000, of 9% of such value as exceeds \$25,000 and does not exceed \$100,000, of 10% of such value as exceeds \$100,000 and does not exceed \$250,00 and of 12% of such value as exceeds \$250,000.'