

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-eighth and Eighty-ninth  
Legislatures

OF THE

STATE OF MAINE

From April 24, 1937 to April 21, 1939

AND

MISCELLANEOUS STATE PAPERS

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Published by the Secretary of State, in conjunction  
with the Revisor of Statutes in accordance with the  
Resolves of the Legislature approved June 28, 1820,  
March 18, 1840, March 16, 1842 and Acts approved  
August 6, 1930 and April 2, 1931.

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KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1939

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-ninth Legislature

1939

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## Chapter 170

### AN ACT Relating to Fees for Licenses.

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

License fees may be reduced or suspended. Whenever there is accumulated, or shall hereafter accumulate, in the state treasury to the account of any board or commission charged with the duty of issuing licenses for the conduct of any profession, trade or business, sums of money in excess of the amount required properly to cover the expense of performing the duties imposed upon such board or commission in connection with the granting of such licenses and the supervision of persons licensed, said board or commission with the approval of the governor and council may suspend the payment or reduce the amount of any license fees fixed by statute for any renewal until in the opinion of such board or commission it shall be necessary to collect the full amount thus established by law.

Approved April 6, 1939.

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## Chapter 171

### AN ACT Relating to the Assessment of Inheritance Taxes.

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

P. L., 1933, c. 148, § 28, amended. Section 28 of chapter 148 of the public laws of 1933 is hereby amended to read as follows:

**‘Sec. 28. Commissioner to determine amount of tax; procedure.** The commissioner shall determine the amount of tax due and payable upon any estate or part thereof and shall certify the amount so due and payable to the persons by whom the tax is payable. Such determination and certification may be made upon account of the tax payable upon the estate generally or upon account or in full for any part thereof or any interest therein. Payment of the amount so certified upon account shall be a discharge of the tax to the extent of said certification and upon subsequent determination and certification of the full amount of the tax payable upon the estate generally or upon any interest therein or part thereof, payment of the full amount of said tax shall, except as hereinafter provided, be a discharge of the tax. In determining the amount of any tax under this act, the commissioner shall not be required to consider any payments on account of debts, funeral expenses or expenses of administration which have not been allowed by the probate court having jurisdiction of said estate. **The amount**