

# 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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**CHAP. 173**

paid on account of federal estate taxes shall be allowed as a deduction in resident or nonresident estates. If after determination and certification of the full amount of the tax upon an estate or any interest therein or part thereof the estate shall receive or become entitled to property in addition to that shown in the inventory or disclosed to the commissioner, the executor, administrator, trustee or other fiduciary shall forthwith notify the commissioner who shall upon being thus or otherwise informed determine the amount of additional tax, if any, due and payable thereon and shall certify the said amount to the person by whom such tax is payable, which amount shall be due and payable 30 days from the date of the certification; provided, that a fiduciary shall be personally liable to pay only so much of said additional tax as is computed on the additional property actually received by him and that a beneficiary receiving any part of such additional property shall be liable to pay so much of the tax thereon as is not chargeable as aforesaid to a fiduciary.'

Approved April 6, 1939.

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**Chapter 172**

**AN ACT Relating to Reports to Towns of Excise Tax Payments.**

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

P. L., 1933, c. 166, repealed. Chapter 166 of the public laws of 1933 is hereby repealed.

Approved April 6, 1939.

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**Chapter 173**

**AN ACT Relative to Jail Auditors.**

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

R. S., c. 94, § 38, amended. Section 38 of chapter 94 of the revised statutes is hereby amended to read as follows:

'Sec. 38. Commissioners to furnish supplies for jails; not to be interested parties; bills and accounts to be audited. The county commissioners of the several counties shall, without extra charge or commission to themselves or to any other person, procure all necessary supplies, including necessary food, fuel, bedding, and clothing for the jails and the prisoners therein to be furnished and purchased under their direction and at the ex-