

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

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

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.

KENNEBEC JOURNAL
AUGUSTA, MAINE
1939

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-ninth Legislature

1939

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.

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P. L., 1933, c. 166, repealed. Chapter 166 of the public laws of 1933 is hereby repealed.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

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-