

MAINE STATE LEGISLATURE

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CHAPTER 561

PAYMENT AND LIABILITY FOR TAX

Sec.

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§ 3681. Due date

Except as otherwise provided in sections 3524 and 3636, the tax imposed by chapters 551 to 567 shall be payable at the expiration of 15 months from the date of death of the decedent. The State Tax Assessor may for cause extend the time of payment.

R.S.1954, c. 155, § 15; 1961, c. 216.

§ 3682. Deposits

If, at the tax due date, all the information is not available to make it possible to arrive at a final determination of the tax or if it is impossible to compute the present value of any taxable share and the tax thereon is not compromised as provided in section 3635, any person who is or may become liable for the tax may, subject to the approval of the State Tax Assessor, deposit with the Treasurer of State cash or bearer bonds or both in total value not in excess of the State Tax Assessor's estimate of the highest possible tax, in such kind and amount and upon such terms as the State Tax Assessor may require to provide security, partial or total, for payment of the tax. Such security shall be in lieu of security required elsewhere in chapters 551 to 573. Where the tax so secured is not presently due by reason of section 3636, interest actually earned prior to the tax due date shall be paid to the appropriate payee and shall not be retained by the State.

R.S.1954, c. 155, § 16.

§ 3683. Interest

If taxes imposed by chapters 551 to 567 are not paid when due, interest at the rate of 10% annually shall be charged and

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collected thereon from the time the same became due. As respects taxes due on estates of persons dying after August 13, 1947, said interest rate shall be 6%. Interest as herein provided shall not accrue with respect to so much of any tax as is covered by a cash deposit made in accordance with section 3682 from the date such deposit is made.

R.S.1954, c. 155, § 17.

§ 3684. Persons liable

Administrators, executors, trustees or grantees or donees under conveyances or gifts made during the life of the grantor or donor, and persons to whom beneficial interests shall accrue by survivorship shall be liable for the taxes imposed by chapters 551 to 567 with interest, as provided, until the same have been paid.

R.S.1954, c. 155, § 19.

§ 3685. Legacies chargeable to realty

If a legacy subject to said tax is charged upon or payable out of real estate, the heir or devisee, before paying said legacy, shall deduct said tax therefrom and pay it to the executor, administrator or trustee, and the tax on said legacy shall remain a lien upon said real estate until it is paid. Payment thereof from the heir or devisee may be enforced by the executor, administrator or trustee in the same manner as the payment of the legacy itself could be enforced.

R.S.1954, c. 155, § 20.

§ 3686. Civil action by State; bond

A civil action may be maintained in the name of the State against an administrator, executor, trustee, grantee or donee for the recovery of all taxes imposed by chapters 551 to 567, with interest thereon. Administrators and executors shall be liable to the State on their administration bonds for all taxes assessable under said chapters and interest thereon. Whenever an administration bond is waived by testamentary provision or by the assent of interested parties, the judge of probate, notwithstanding such waiver, before granting letters testamentary or of administration may, and unless he shall find that any inheritance or estate tax due and to become due the State is reasonably secured by the lien upon real estate hereinbefore provided, shall require a bond payable to him or his successor sufficient to secure the payment of all inheritance taxes and interest conditioned in

substance to pay all inheritance and estate taxes due to the State from the estate of the deceased with interest thereon. An action for the recovery of inheritance and estate taxes and interest shall lie on either of said bonds without the authority of the judge of probate.

R.S.1954, c. 155, § 21; 1955, c. 173; 1961, c. 317, § 502.

§ 3687. Sale of realty to pay taxes

The probate court may authorize executors, administrators and trustees to sell the real estate of the deceased for the payment of the tax in the same manner as it may authorize the sale of real estate for the payment of debts.

R.S.1954, c. 155, § 24.