

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)

Maine
REVISED STATUTES
1964

*Prepared Under the Supervision
of the
Committee on Revision of Statutes*

Being the Tenth Revision of the
Revised Statutes of the State
of Maine, 1964

Volume 6
Titles 33 to 39



Boston, Mass.
Boston Law Book Co.

Orford, N. H.
Equity Publishing Corporation

St. Paul, Minn.
West Publishing Co.

Text of Revised Statutes
Copyright © 1964
by
State of Maine

This is a historical version of the Maine Revised Statutes that may not reflect the current state of the law. For the most current version, go to:

<http://legislature.maine.gov/legis/statutes/>

CHAPTER 567

REPORTS

Sec.

3851. Reports by banks and building and loan companies.

3852. Registers of probate report to Tax Assessor.

§ 3851. Reports by banks and building and loan companies

Whenever there shall be a certificate of deposit or account in any bank, savings bank or trust company, or a share account in any loan and building association, and any officer or employee of any such institution, who has charge of any such deposit or account, is informed or has knowledge of the death of any person carried on its records as owner or co-owner thereof, then he shall, within 40 days from the receipt of such information or knowledge, notify the State Tax Assessor of such death, giving the name of the deceased person, the value as of the date of his death of all accounts and shares in such institution on which his name appears and the names and addresses of any surviving co-owner or co-depositor. No such report shall be required if the total of the accounts or shares in such institution does not exceed \$200. The State Tax Assessor shall supply blanks for such reports upon request. Willful failure to comply shall render such bank, savings bank, trust company or loan and building association liable to a penalty not to exceed \$10 to be collected in a civil action brought by the Attorney General. It shall be a complete defense to such action that such officer or employee of the banking institution in charge of such account or accounts did not know of the depositor's death or no inheritance or estate tax was payable.

The State Tax Assessor shall pay to each bank and loan and building association the sum of 25¢ for each report concerning all the accounts of any one decedent in the reporting institution. Where the decedent has a deposit or deposits in more than one branch of the same bank or in the main bank and one or more branches, a separate fee shall be payable on account of each bank and branch reporting.

R.S.1954, c. 155, § 26; 1961, c. 317, § 503.

§ 3852. Registers of probate report to Tax Assessor

The registers of probate in the several counties shall send to the State Tax Assessor, on forms to be prescribed and fur-

Ch. 567 INHERITANCE, SUCCESSION, ETC. **36 § 3852**

nished by him, a record of every appointment of an executor, administrator or trustee made in his court, immediately following any such appointment. For failure to make any such report any register of probate shall be liable to a penalty of not more than \$50.

R.S.1954, c. 155, § 32.