

MAINE STATE LEGISLATURE

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December 29, 1925

To the Governor and Council
Re: Inheritance Tax Costs

Revised Statutes, Chapter 69, Section 2, as amended by Chapter 175 of the Laws of 1921, provides:

"In every case in which it is impossible to compute the present value of any interest, by reason of such interest being conditioned upon the happening of a contingency or dependent upon the exercise of a discretion or subject to a power of appointment or otherwise, the attorney general may effect such settlement of the tax as he shall deem for the best interest of the state and payment of the sum so agreed upon shall be a full satisfaction of such tax. The executor, administrator, or trustee of a resident or non-resident estate coming within the provisions of this statute is hereby authorized and empowered to compromise the amount of tax due to the state under this chapter with the attorney general."

Under this statute, it was the opinion of this department at the time of the compromise made in the George W. Smith estate on September 11, 1924, that the Governor and Council were authorized to approve and order the payment of the amount of compensation due S. T. Kimball, then Assistant Attorney General, which compensation was included in the compromise settlement and paid by said estate to the State of Maine.

I see no reason at this time to differ from the opinion then expressed by this department and then acted upon. This statute would appear to be broad enough to cover any settlement of tax and accompanying expenses in compromise, if it shall appear to be for the best interests of the State of Maine.

Raymond Fellows
Attorney General