

# 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)

---

---

ONE - HUNDRETH LEGISLATURE

---

---

Legislative Document

No. 742

H. P. 545

House of Representatives, January 24, 1961

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Cox of Dexter.

---

---

STATE OF MAINE

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

---

AN ACT Relating to Inheritance Tax Exemptions.

---

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

**R. S., c. 155, § 3, amended.** The 2nd sentence, as enacted by section 1 of chapter 290 of the public laws of 1959, and the 3rd sentence, as amended by section 1 of chapter 290 of the public laws of 1959, are repealed and the following sentences enacted in place thereof:

'The value exempt from taxation to or for the use of a husband or wife shall in each case be \$25,000. The value exempt from taxation to or for the use of a child or adopted child shall in each case be \$15,000. The value exempt from taxation to or for the use of a father, mother, stepchild, adoptive parent or grandchild who is the natural or adopted child of a natural or adopted deceased child of a decedent, shall in each case be \$10,000.'