

MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

Legislative Document

No. 1224

H. P. 890

House of Representatives, February 2, 1961

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

HARVEY R. PEASE, Clerk

Presented by Mr. Smith of Bar Harbor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Relating to Time When Inheritance Taxes are Payable.

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

R. S., c. 155, § 15, amended. Section 15 of chapter 155 of the Revised Statutes is amended to read as follows:

'Sec. 15. When tax payable. Except as otherwise provided in sections 13 and 29, the tax imposed by ~~the provisions of~~ sections 1 to 44 inclusive shall be payable at the expiration of 15 months from the date of death of the decedent ~~but if legacies or distributive shares are paid within said period, the tax thereon shall be paid at the same time; provided, however, that the.~~ The State Tax Assessor may for cause extend the time of payment.'