

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1370

S. P. 439

In Senate, February 24, 1965

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

EDWIN H. PERT, Secretary

Presented by Senator Shiro of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Class A and Class B Taxes Under Inheritance Tax Law.

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

Sec. 1. R. S., T. 36, § 3462, amended. The first sentence of section 3462 of Title 36 of the Revised Statutes is amended to read as follows :

'Property which shall so pass to or for the use of the following persons who shall be designated as Class A, to wit: Husband, wife, lineal ancestor, lineal descendant, adopted child, stepchild, adoptive parent, wife or widow of a natural or adopted son or husband or widower of a natural or adopted daughter of a decedent, grandchild who is the natural or adopted child of a natural or adopted child of a decedent, **unmarried sister or half-sister of, and residing with the decedent,** shall be subject to a tax upon the value thereof, in excess of the exemption hereinafter provided; of 2% of such value in excess of said exemption as does not exceed \$50,000; of 3% of such value as exceeds said \$50,000 and does not exceed \$100,000; of 4% of such value as exceeds \$100,000 and does not exceed \$250,000; and of 6% of such value as exceeds \$250,000.'

Sec. 2. R. S., T. 36, § 3463, amended. Section 3463 of Title 36 of the Revised Statutes is amended to read as follows :

§ 3463. Tax on Class B

Property which shall so pass to or for the use of the following persons who shall be designated as Class B, to wit: Brother, half-brother, sister, half-sister, **except an unmarried sister or half-sister, living with the decedent at the time of her death,** uncle, aunt, nephew, niece, grandnephew, grandniece or cousin of a decedent shall be subject to a tax upon the value thereof, in excess of an exemption of \$500; of 8% of such value in excess of said exemption as does

not exceed \$25,000; of 9% of such value as exceeds \$25,000 and does not exceed \$100,000; of 10% of such value as exceeds \$100,000 and does not exceed \$250,000; and of 12% of such value as exceeds \$250,000.'