

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 15

H. P. 15

Office of the Clerk of the House

Filed November 29, 1972 under Joint Rule 6 by Mr. Rollins of Dixfield.
To be printed and delivered to the House of Representatives of the 106th
Legislature.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Rollins of Dixfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

AN ACT Relating to Due Date for Payment of Inheritance Taxes.

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

R. S., T. 36, § 3681, amended. Section 3681 of Title 36 of the Revised Statutes is amended as follows:

§ 3681. Due date

Except as otherwise provided in sections 3524 and 3636, the tax imposed by chapters 551 to 567 shall be payable at the expiration of ~~15~~ 9 months from the date of death of the decedent. The State Tax Assessor may for cause extend the time of payment.

STATEMENT OF FACT

The purpose of the bill is to reduce the due date for payment of inheritance taxes from 15 months from date of death of the decedent.