

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 992

S. P. 349

In Senate, February 25, 1981

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

MAY M. ROSS, Secretary of the Senate

Presented by Senator Trafton of Androscoggin.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT to Provide Equity for Stepchildren in the Inheritance Laws.

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

Sec. 1. 36 MRSA § 3462, first sentence, as amended by PL 1975, c. 384, is further amended to read:

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 **stepson of a decedent**, husband or widower of a natural or adopted daughter or **stepdaughter** of a decedent, grandchild who is the natural or adopted child of a natural or adopted child or **stepchild** of a decedent, shall be subject to a tax upon the value thereof, in excess of the exemption hereinafter provided; of 5% of such value in excess of said exemption as does not exceed \$50,000; of 6% of such value as exceeds said \$50,000 and does not exceed \$100,000; of 8% of such value as exceeds \$100,000 and does not exceed \$250,000; and of 10% of such value as exceeds \$250,000.

Sec. 2. 36 MRSA § 3462, 3rd sentence, as amended by PL 1975, c. 384, is further amended to read:

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

Sec. 3. **36 MRSA § 3462, last sentence**, as amended by PL 1975, c. 384, is further amended to read:

The value exempt to or for the use of any other person falling within said Class A, to wit: Grandparent and other lineal ancestors of remoter degrees, wife or widow of a natural or adopted son **or stepson of a decedent**, or husband or widower of a natural or adopted daughter **or stepdaughter** of a decedent, grandchild who is the natural or adopted child of a natural or adopted living child **or living stepchild** of a decedent and other lineal descendants of remoter degrees, shall in each case be \$2,000.

STATEMENT OF FACT

This bill amends the tax laws to provide equity for stepchildren.