

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

## SECOND REGULAR SESSION - 1990

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Legislative Document

No. 1882

H.P. 1365

House of Representatives, December 11, 1989

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Received by the Clerk of the House on December 11, 1989. Referred to the Committee on Legal Affairs and 1600 ordered printed pursuant to Joint Rule 14.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative MAYO of Thomaston.

Cosponsored by Senator CAHILL of Sagadahoc, Representative ERWIN of Rumford and Representative CONLEY of Portland.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY

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An Act Relating to Prearranged Funerals or Burial Plans.

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

4 32 MRSA §1401, as amended by PL 1989, c. 450, §13, is  
6 further amended by adding before the last paragraph a new  
8 paragraph to read:

10 Nothing in this section may be construed as prohibiting any  
12 person, including a payor, from serving as a mortuary cotrustee  
14 with the payee.

16 **STATEMENT OF FACT**

18 The purpose of this bill is to clarify that the Maine  
20 Revised Statutes, Title 32, section 1401, does not prohibit  
22 persons, including payors, from serving as cotrustees along with  
24 payees who are statutorily required to be trustees of mortuary  
trusts. Payors who serve as cotrustees of their own mortuary  
trusts can report any income earned by the trust on their own  
federal and state income tax returns, eliminating the need for  
the trust to obtain a separate tax payer identification number  
and to file its own yearly tax return. The clarification allows  
the procedures by which mortuary trust income is reported and  
taxed to be greatly simplified, reducing the expenses and burdens  
incurred by all parties.