

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

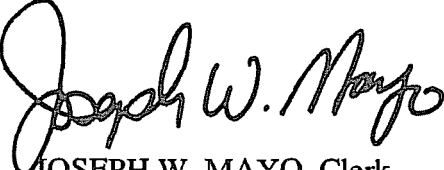
No. 929

H.P. 688

House of Representatives, March 18, 1993

Resolve, Authorizing the Bureau of Taxation to Make Certain Reimbursements for Inheritance Taxes Collected in Error.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative BAILEY of Farmington.
Cosponsored by Representatives: DEXTER of Kingfield, DiPIETRO of South Portland, LORD of Waterboro, MURPHY of Berwick, VIGUE of Winslow, Senator: WEBSTER of Franklin.

2 **Sec. 1. Dyla O'Brien McIntire; reimbursed. Resolved:** That,
3 notwithstanding any statute of limitations or other law to the
4 contrary, the State Tax Assessor is authorized to reimburse Dyla
5 O'Brien McIntire for state inheritance tax, penalties and
6 interest in the sum of \$3,875.63 paid on May 12, 1987 from
7 personal funds, on the estate of Charles P. Elias, the amount of
8 which estate and inheritance was never received and was
9 determined to have been reported in error by judgment of the
10 Superior Court on November 26, 1990, after expiration of the
11 statute of limitations for refund from the Department of
12 Administrative and Financial Services, Bureau of Taxation. The
13 delays were beyond the control of Dyla O'Brien McIntire; and be
14 it further

15 **Sec. 2. Appropriation. Resolved:** That the following funds are
16 appropriated from the General Fund to carry out the purposes of
17 this resolve.

18
19
20 **1993-94**

21 **ADMINISTRATIVE AND FINANCIAL**
22 **SERVICES, DEPARTMENT OF**

23 **Miscellaneous Acts and Resolves -**
24 **Finance**

25	All Other	\$3,875.63
26		
27	Provides funds to compensate Dyla O'Brien	
28	McIntire for taxes, penalties and interest	
29	paid on an inheritance never received.	
30		
31		
32		

33 **STATEMENT OF FACT**

34
35 This resolve authorizes the State Tax Assessor to pay back
36 inheritance taxes penalties and interest paid by Dyla O'Brien
37 McIntire on May 12, 1987 on an inheritance from the estate of
38 Charles P. Elias, which inheritance was never received as the
39 money was not found to be in the estate by a court order issued
40 on November 26, 1990, after expiration of the 3-year statute of
41 limitations within which a refund is allowed. No interest to
42 Dyla O'Brien McIntire is requested or authorized. This resolve
43 also authorizes the appropriation necessary to carry out this
44 resolve.