

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 817

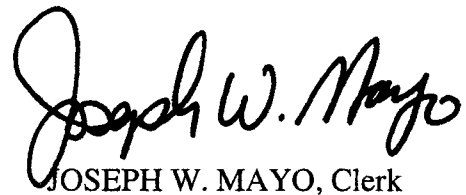
H.P. 577

House of Representatives, January 28, 1999

**An Act to Require 90% of Estate Taxes Collected in Counties to Remain  
in the County Where Collected.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative GOODWIN of Pembroke.  
Cosponsored by Senator CASSIDY of Washington and  
Representatives: BOLDUC of Auburn, DUGAY of Cherryfield, MENDROS of Lewiston,  
SHOREY of Calais.

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

2  
4       **Sec. 1. 36 MRSA §4074**, as amended by PL 1991, c. 846, §35, is further amended by adding a new 3rd paragraph to read:

6       The State Tax Assessor shall pay to the treasurer of each  
8       county in which the decedent's property was located 90% of the  
10       tax, interest and penalties that became due on property located  
12       within that county as a result of the decedent's death. Funds  
14       paid to a county pursuant to this section must be used to lower  
16       that county's tax rate.

18       **Sec. 2. 36 MRSA §4075-A, sub-§1**, as enacted by PL 1995, c. 281, §23, is amended to read:

20       **1. Refund.** In the case of any overpayment of tax imposed  
22       by this chapter, the State Tax Assessor shall authorize the  
24       Treasurer of State to refund the overpayment and any applicable  
26       interest to the personal representative or the responsible party  
28       otherwise liable for the tax imposed by this chapter. The  
30       Treasurer of State shall recover from each of the counties that  
      received the overpayment of tax that county's pro rata share of  
      the overpayment by offsetting the overpayment against that  
      county's share of estate taxes due from other decedents' estates.

**SUMMARY**

      This bill requires 90% of estate taxes paid to remain in the  
county where the decedent's property was located to lower that  
county's tax rate.