## MAINE STATE LEGISLATURE

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## 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

Legislative Document

No. 1490

H.P. 1059

House of Representatives, February 23, 1999

An Act to Repeal All State Inheritance Taxes.

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative WATERHOUSE of Bridgton. Cosponsored by Representative MacDOUGALL of North Berwick.

	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §135, sub-§1, as amended by PL 1995, c. 281,
4	§4, is further amended to read:
6	1. Taxpayers. Persons subject to tax under this Title shall maintain such records as the State Tax Assessor determines
8	necessary for the reasonable administration of this Title. Records pertaining to taxes imposed by ehapters chapter 371 and
10	575 and by Part 8 must be retained as long as is required by applicable federal law and regulation. Records pertaining to all
12	other taxes imposed by this Title must be retained for a period of at least 6 years. The records must be kept in such a manner
14	as to ensure their security and accessibility for inspection by the assessor or any designated agent engaged in the
16	administration of this Title.
18	Sec. 2. 36 MRSA §144, sub-§2, ¶A, as enacted by PL 1997, c. 668, §10, is amended to read:
20	A. Subsection 1 does not apply in the case of sales and use
22	taxes imposed by Part 3, estate-taxes-imposed-by-ehapter 575, income taxes imposed by Part 8 and any other tax
24	imposed by this Title for which a specific statutory refund provision exists.
26	
	Sec. 3. 36 MRSA Pt. 6, as amended, is repealed.
8 8	

This bill repeals all state taxes imposed upon a decedent's estate that become due because of death.

SUMMARY

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