

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

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Legislative Document

No. 19

H.P. 22

House of Representatives, January 6, 2005

**An Act To Clarify the Law Regarding Transfer Tax Liability for  
Deeds between Domestic Partners**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative MAZUREK of Rockland.

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

4 **Sec. 1. 36 MRSA §4641-C, sub-§4,** as amended by PL 1997, c.  
504, §12, is further amended to read:

6 **4. Deeds between certain family members.** Deeds between  
7 husband and wife, domestic partners, or parent and child, without  
8 actual consideration for the deed, and deeds between spouses in  
9 divorce proceedings, For purposes of this subsection, "domestic  
10 partners" has the same meaning as in Title 18-A, section 1-201,  
11 subsection (10-A);

12  
13  
14 **SUMMARY**

15  
16 This bill proposes to include domestic partners, as defined  
17 in the Probate Code, as family members for purposes of the real  
18 estate transfer tax exemption for deeds between certain family  
members.