

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

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Legislative Document

No. 1090

H.P. 743

House of Representatives, March 1, 2005

### **An Act To Create a Grandparent-to-grandchild Exemption in the Real Estate Transfer Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative CRESSEY of Cornish.  
Cosponsored by Senator COURTNEY of York and  
Representatives: BROWNE of Vassalboro, FLETCHER of Winslow, JODREY of Bethel, JOY  
of Crystal, NUTTING of Oakland, RICHARDSON of Skowhegan, ROBINSON of Raymond,  
SHERMAN of Hodgdon.

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

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

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**4. Deeds between certain family members.** Deeds between  
husband and wife, or parent and child, or grandparent and  
8 grandchild, without actual consideration for the deed, and deeds  
between spouses in divorce proceedings;

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#### **SUMMARY**

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This bill exempts from the real estate transfer tax deeds  
between grandparent and grandchild.