

# MAINE STATE LEGISLATURE

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# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 1147

S.P. 347

In Senate, March 17, 2011

### An Act To Conform Maine's Estate Tax to the Federal Estate Tax

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Reference to the Committee on Taxation suggested and ordered printed.

*Joseph G. Carleton Jr.*

JOSEPH G. CARLETON, JR.  
Secretary of the Senate

Presented by Senator WOODBURY of Cumberland.

Cosponsored by Representatives: AYOTTE of Caswell, KNIGHT of Livermore Falls, PILON of Saco and

Senator: LANGLEY of Hancock, Representatives: BENNETT of Kennebunk, HARMON of Palermo, VALENTINO of Saco.

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

2 **Sec. 1. 36 MRSA §4062, sub-§1-A, ¶A,** as amended by PL 2009, c. 213, Pt. E,  
3 §1 and affected by §6, is further amended to read:

4 A. For the estates of decedents dying after December 31, 2002, "federal credit"  
5 means the maximum credit against the tax on the federal taxable estate for state death  
6 taxes determined under the Code, Section 2011 as of December 31, 2002 exclusive of  
7 the reduction of the maximum credit contained in the Code, Section 2011(b)(2); the  
8 period of limitations under the Code, Section 2011(c); and the termination provision  
9 contained in the Code, Section 2011(f). The state death tax deduction contained in the  
10 Code, Section 2058 must be disregarded. ~~The unified credit must be determined~~  
11 ~~under the Code, Section 2010 as of December 31, 2000.~~ The termination provision  
12 contained in the Code, Section 2210 must be disregarded. Notwithstanding any other  
13 provision of this Title to the contrary, the tax determined by this chapter for estates of  
14 decedents dying after December 31, 2009 must be determined in accordance with the  
15 law applicable to decedents dying during calendar year 2009 and as if the unified  
16 credit determined under the Code, Section 2010 is calculated upon an applicable  
17 exclusion amount equal to the applicable exclusion amount under the Code, Section  
18 2010(c) at the time of death; and

19 **Sec. 2. Application.** This Act applies to estates of decedents dying on or after  
20 January 1, 2012.

21 **SUMMARY**

22 This bill raises the Maine estate tax exclusion amount from \$1,000,000 to \$5,000,000  
23 beginning with estates of decedents dying on or after January 1, 2012 and conforms to the  
24 federal exclusion level thereafter.