

MAINE STATE LEGISLATURE

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FIFTY-THIRD LEGISLATURE.

HOUSE.

No. 53.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND
SEVENTY-FOUR.

AN ACT imposing a duty on collateral inheritances.

*Be it enacted by the Senate and House of Representatives
in Legislature assembled, as follows :*

SECTION 1: Whenever at death of any person resi-
2 dent in this state, his or her estate, real or personal,
3 or any part thereof, shall by will or by the laws of
4 descent or distribution go to any other person or per-
5 sons than issue, parents, husband or wife of deceased,
6 or husband or wife of such issue, the property so
7 passing is charged with the payment to the state of
8 the following duty, viz : If the person receiving the
9 same be in the relation of brother or sister of deceased
10 or their issue, two per cent. ; if in the relation of uncle
11 or aunt or their issue, three per cent. ; if within any
12 other degree of kindred or relationship, four per cent. ;

13 but if not within any known degree of kindred or rela-
14 tionship, five per cent. ; in each case upon the fair
15 appraised value thereof. Any legally adopted child
16 of deceased and his or her issue to be regarded as in
17 the same relation to the deceased as his or her own
18 issue ; and in all cases of trust holding the beneficiary
19 of the trust to be regarded as the person receiving.

SECT. 2. In all cases where such duty is payable,
2 the property so taxed as passing to such collateral
3 kindred, is to be held chargeable therefor ; and in case
4 of non-payment by the party, the executor or admin-
5 istrator is to be holden to pay it as a debt due the
6 state, the said estate not to be paid or delivered over
7 to the party entitled until such duty is paid ; and for
8 the purpose of raising the necessary funds the judge of
9 probate may grant license to sell so much of said real
10 estate as may be necessary in the same manner as in
11 case of other probate sales for payment of debts.

SECT. 3. In case no administration is taken out
2 upon the estate of any person from whose estate any
3 such duty is due, the judge of probate shall have the
4 same right to appoint an administrator as is provided
5 in section seventeen of chapter sixty-four of the revised
6 statutes, and it shall be the duty of the county attor-
7 ney to see that such administrator is appointed by
8 petitioning therefor in behalf of the state.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 14, 1874. }

Presented by Mr. WILLIAMS, referred to the Committee on
Ways and Means, and on his motion ordered printed.

S. J. CHADBOURNE, *Clerk.*