

# MAINE STATE LEGISLATURE

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# Sixty-Fourth Legislature.

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HOUSE.

No. 66.

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND  
EIGHTY-NINE.

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AN ACT in relation to the taxation of Trust Funds.

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

SECTION 1. Clause VI of section fourteen of  
2 chapter six of the Revised Statutes is hereby  
3 amended so as to read as follows:

4 'VI. Personal property held in trust by an execu-  
5 tor, administrator, or trustee, the income of which  
6 is to be paid to any other person, shall be assessed  
7 to such executor, administrator, or trustee, in the  
8 place where the person to whom the income is  
9 payable as aforesaid is an inhabitant. But if the  
10 person to whom the income is payable as aforesaid,  
11 resides out of the State, such personal property

12 shall be assessed to such executor, administrator,  
13 or trustee, in the place where he resides.'

SECT. 2. This act shall take effect when ap-  
2 proved.

STATE OF MAINE.

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HOUSE OF REPRESENTATIVES, }  
January 31, 1889. }

Reported from Committee on Judiciary by Mr. FOGG of Portland;  
ordered printed under joint rule.

NICHOLAS FESSENDEN, *Clerk.*