

# MAINE STATE LEGISLATURE

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NEW DRAFT.

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# Sixty-Seventh Legislature.

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HOUSE.

No. 223.

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED  
AND NINETY-FIVE.

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AN ACT to amend chapter one hundred and forty-six of the  
Public Laws of 1893, relating to the Taxation of Collateral  
Inheritances.

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

SECTION 1. Section one of chapter one hundred and  
2 forty-six of the Public Laws of eighteen hundred and  
3 ninety-three is hereby amended by inserting after the  
4 word "decedent" and before the word "shall" in the  
5 eleventh line of said section, the following 'or any edu-  
6 cational, charitable or benevolent institution in this state,'  
7 so that said section as amended shall read as follows:

'Section 1. All property within the jurisdiction of this  
9 state, and any interest therein, whether belonging to in-

10 habitants of this state or not, and whether tangible or  
11 intangible, which shall pass by will or by the intestate  
12 laws of this state, or by deed, grant, sale or gift made or  
13 intended to take effect in possession or enjoyment after  
14 the death of the grantor, to any person in trust or other-  
15 wise, other than to or for the use of the father, mother,  
16 husband, wife, lineal descendant, adopted child, the lineal  
17 descendant of any adopted child, the wife or widow of a  
18 son, or the husband of the daughter of a decedent, or any  
19 educational, charitable or benevolent institution in this  
20 state, shall be liable to a tax of two and a half per cent  
21 of its value, above the sum of five hundred dollars, for  
22 the use of the state, and all administrators, executors and  
23 trustees, and any such grantee under a conveyance made  
24 during the grantor's life shall be liable for all such taxes,  
25 with lawful interest as hereinafter provided, until the  
26 same shall have been paid as hereinafter directed.'

SECT. 2. The foregoing amendment to section one  
2 shall apply to all such taxes now unpaid.

SECT. 3. Section two of said chapter is hereby amended  
2 by inserting after the word "blood" and before the word  
3 "the" in the seventh line of said section the words 'other  
4 than an educational, charitable or benevolent institution  
5 in this state,' also by striking out the words "sixty days  
6 after the death of the testator" in the lines seven and eight  
7 and by inserting in lieu thereof the words 'within three  
8 months after the appointment of the executor,' also by  
9 inserting after the word "testator" in the twelfth line the  
10 words 'or within such further time as the judge of probate  
11 may allow,' so that said section as amended shall read as  
12 follows :

‘Section 2. When any person shall bequeath or devise  
14 any property to or for the use of the father, mother, hus-  
15 band, wife, lineal descendant, an adopted child, the lineal  
16 descendant of any adopted child, the wife or widow of a  
17 son, or the husband of a daughter during life or for a  
18 term of years, and the remainder to a collateral heir, or  
19 to a stranger to the blood, other than an educational,  
20 charitable or benevolent institution in this state, the  
21 value of the prior estate shall, within three months after  
22 the appointment of the executor be appraised in the  
23 manner hereinafter provided, and deducted, together with  
24 the sum of five hundred dollars, from the appraised value  
25 of such property, and said tax on the remainder shall be  
26 payable within one year from the death of said testator,  
27 or within such further time as the judge of probate may  
28 allow, and, together with any interest that may accrue on  
29 the same, be and remain a lien on said property until paid  
30 to the state.’”

SECT. 4. Section four of said chapter is hereby amended  
2 by striking out in the third and fourth lines of said section,  
3 after the word “within,” the words “one year from the  
4 death of said testator, or intestate, or the qualification of  
5 said trustee,” and substituting in the place thereof the  
6 words ‘thirty days from the date of the decrees determin-  
7 ing the amount thereof,’ so that said section when amended  
8 shall read as follows :

‘Section 4. All taxes imposed by this act shall be pay-  
10 able to the treasurer of state by the executors, adminis-  
11 trators, or trustees within thirty days from the date of the  
12 decrees determining the amount thereof; and if the same  
13 are not so paid, interest at the rate of nine per cent shall

14 be charged them and collected from the time said tax  
15 became due.'

SECT. 5. Section five of said chapter is hereby amended  
2 by adding after the word "thereon" in the third line of  
3 said section the words 'and interest chargeable under this  
4 act,' so that said section as amended shall read as follows :

'Section 5. Any administrator, executor, or trustee,  
6 having in charge or trust any property subject to such  
7 tax, shall deduct the tax therefrom, or shall collect the tax  
8 thereon, and interest chargeable under this act, from the  
9 legatee or person entitled to said property, and he shall  
10 not deliver any specific legacy or property subject to said  
11 tax to any person until he has collected the tax thereon.'

SECT. 6. Section twelve of said chapter is hereby  
2 amended by striking out in the third and fourth  
3 lines of said section the words "but the state assessors, or  
4 any person interested in the succession to said property,"  
5 and substituting in the place thereof the words 'after pub-  
6 lic notice or personal notice to the state assessors and all  
7 persons interested in the succession to said property, or  
8 the state assessors or any of said persons interested,' so  
9 that said section when amended shall read as follows :

'Section 12. The value of such property as may be  
11 subject to said tax shall be its actual market value as found  
12 by the judge of probate, after public notice or personal  
13 notice to the state assessors and all persons interested in  
14 the succession to said property, or the state assessors or  
15 any of said persons interested may apply to the judge of  
16 probate having jurisdiction of the estate and on such  
17 application the judge shall appoint three disinterested per-  
18 sons, who, being first sworn, shall view and appraise such  
19 property at its actual market value for the purposes of

20 said tax, and shall make return thereof to said probate  
21 court, which return may be accepted by said court in the  
22 same manner as the original inventory of such estate is  
23 accepted, and if so accepted it shall be binding upon the  
24 person by whom this tax is to be paid, and upon the state.  
25 And the fees of the appraisers shall be fixed by the judge  
26 of probate and paid by the executor, administrator, or  
27 trustee. In case of an annuity or life estate the value  
28 thereof shall be determined by the so-called actuaries'  
29 combined experience tables and five per cent compound  
30 interest.'

SECT. 7. Section fourteen of said chapter is hereby  
2 repealed.

SECT. 8. Section sixteen of said chapter is hereby  
2 amended by adding after the word "show" in the third  
3 line of said section the words 'on oath or affirmation of  
4 the accountant,' so that said section when amended shall  
5 read as follows :

'Section 16. No final settlement of the account of any  
7 executor, administrator, or trustee shall be accepted or  
8 allowed by any judge of probate unless it shall show, on  
9 oath or affirmation of the accountant, and the judge of  
10 said court shall find, that all taxes, imposed by the pro-  
11 visions of this act, upon any property or interest therein  
12 belonging to the estate to be settled by said account, shall  
13 have been paid, and the receipt of the treasurer of state  
14 for such tax shall be the proper voucher for such pay-  
15 ment.'

SECT. 9. After failure to pay such tax, as provided in  
2 said act, such an administrator, executor or trustee is liable  
3 to the state on his administration bond for such tax and  
4 interest, and an action shall lie thereon without the

5 authority of the judge of probate; or an action of debt  
6 may be maintained in the name of the state against any  
7 such administrator, executor or trustee, or any such  
8 grantee, for such tax and interest. But if such adminis-  
9 trator, executor or trustee, after being duly cited therefor,  
10 refuses or neglects to return his inventory or to settle an  
11 account, by reason whereof the judge of probate cannot  
12 determine the amount of such tax, such administrator,  
13 executor or trustee shall be liable to the state on his  
14 administration bond for all damages occasioned thereby.





STATE OF MAINE.

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HOUSE OF REPRESENTATIVES, }  
February 27, 1895. }

Reported by Mr. LARRABEE of Portland, from Committee on  
Judiciary, and ordered printed under joint rules.

W. S. COTTON, *Clerk.*