

# MAINE STATE LEGISLATURE

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# Sixty-Seventh Legislature.

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HOUSE.

No. 310.

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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 regulate procedure in the Taxation of Collateral  
Inheritance.

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

SECTION 1. Section thirteen of chapter one hundred  
2 and forty-six of the Public Laws for the year one thousand  
3 eight hundred and ninety-five is hereby amended by add-  
4 ing thereto the following: 'The judge of probate, having  
5 jurisdiction as aforesaid, shall fix the time and place for  
6 hearing and determining such questions and shall give  
7 public notice thereof and personal notice to the executors,  
8 administrators or trustees. Appeals in behalf of the estate  
9 shall be taken in the name of the executor, administrator  
10 or trustee and service upon the county attorney of the

11 county where the hearing is had shall be sufficient. Where  
12 appeals are taken by the state, service shall be made upon  
13 the executor, administrator or trustee,' so that said section  
14 as amended shall read as follows :

    'Section 13. The court of probate, having either prin-  
16 cipal or ancillary jurisdiction of the settlement of the  
17 estate of the decedent, shall have jurisdiction to hear and  
18 determine all questions in relation to said tax that may  
19 arise affecting any devise, legacy, or inheritance under  
20 this act, subject to appeal as in other cases, and the county  
21 attorney of the county where the hearing is had, shall  
22 represent the interests of the state in any such proceedings.

    The judge of probate, having jurisdiction as aforesaid,  
24 shall fix the time and place for hearing and determining  
25 such questions and shall give public notice thereof and  
26 personal notice to the executor, administrator or trustee.  
27 Appeals in behalf of the estate shall be taken in the name  
28 of the executor, administrator or trustee and service upon  
29 the county attorney of the county where the hearing is  
30 had shall be sufficient. Where appeals are taken by the  
31 state, service shall be made upon the executor, adminis-  
32 trator or trustee.'



STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }  
March 7, 1895. }

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

W. S. COTTON, *Clerk.*