

MAINE STATE LEGISLATURE

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Sixty-Eighth Legislature.

SENATE.

No. 55.

STATE OF MAINE.

RESOLVE in favor of Cyrus Knapp and John A. Rowell,
executors of the last will and testament of Abbie B. Downing.

Resolved, That the State treasurer be, and he is hereby
2 directed to pay to Cyrus Knapp and John A. Rowell, execu-
3 tors of the last will and testament of Abbie B. Downing,
4 the sum of one hundred and fifty-seven dollars and sixty-
5 four cents, to reimburse them for so much money errone-
6 ously collected of them by the State, as a collateral inheri-
7 tance tax, when none was due.

STATEMENT OF FACTS.

Abbie B. Downing of East Livermore died January 16, 1893. Cyrus Knapp and John A. Rowell were appointed the executors of her last will and testament, and duly qualified as such. The act to tax collateral inheritances was approved February 9, 1893. Said Knapp and Rowell were directed by the judge of the probate to pay to the treasurer of State, as a collateral inheritance tax, the sum of one hundred and fifty-seven dollars and sixty-four cents, which sum was accordingly so paid.

The supreme judicial court subsequently decided, in the case of Lambard, appellant from the decree of judge of probate, decided that the aforesaid statute was not retrospective, and that no collateral inheritance tax was due or collectable from estates of persons who died prior to February 9, 1893.

STATE OF MAINE.

IN SENATE, February 5, 1897.

Reported by Mr. SAVAGE, from Committee on the Judiciary, and
laid on table to be printed under joint rules.

KENDALL M. DUNBAR, *Secretary.*