

MAINE STATE LEGISLATURE

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Sixty-Eighth Legislature.

SENATE.

No. 166.

STATE OF MAINE.

RESOLVE in favor of the Executors of the Will of Cyrus Cole.

Resolved, That the State treasurer be and he is hereby
2 directed to pay to Edward C. Reynolds and Charles M.
3 Cole, executors of the last will and testament of Cyrus
4 Cole, late of Cape Elizabeth, in the county of Cumberland,
5 the sum of two hundred ninety-seven dollars and eighty
6 cents, to reimburse them for so much money erroneously
7 collected from them by the State, as collateral inheritance
8 tax.

STATEMENT OF FACTS.

Cyrus Cole of Cape Elizabeth, in Cumberland county, died December 2, 1892, leaving a will in which Edward C. Reynolds and Charles M. Cole were appointed executors. The will was duly probated in the probate court in Androscoggin county, that course being necessary because Edward C. Reynolds, one of the executors named, was at that time register of probate for said county of Cumberland.

Before proceedings for probate of the will were instituted, chapter 146 of the Public Laws of 1893 became a law, by reason of which the said estate became liable to pay to the State a certain tax denominated by that act a tax on collateral inheritances. On petition of the said excutors, to have the amount of such tax due from this estate determined, the court decreed the payment by them of \$627.38.

The construction of this law in this estate, by which the \$500 exemption mentioned therein, was deducted from the entire estate, or interest of those liable to such tax instead of from each one's estate or interest, was overruled subsequently by the supreme judicial court, on appeal from a decree of the judge of probate in another county involving the same questions of law.

Because of this construction of the law, the State wrongfully collected from the said executors the sum of \$297.80, and it is this amount they seek to have repaid them from the State treasury.

STATE OF MAINE.

IN SENATE, March 12, 1897.

Reported by Mr. PIKE, from Committee on Claims, and laid on table
to be printed under joint rules.

KENDALL M. DUNBAR, *Secretary*.