

MAINE STATE LEGISLATURE

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NEW DRAFT.

Seventieth Legislature.

HOUSE.

No. 255

STATE OF MAINE.

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

AN ACT to amend chapter ninety-six of the Public Laws of
eighteen hundred and ninety-five relating to collateral
inheritance tax.

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

Section 1. Section one of chapter ninety-six of the
2 Public Laws of eighteen hundred and ninety-five is hereby
3 amended by striking out in line twelve the words "two
4 and one-half" and inserting in place thereof the word
5 'four' so that said section as amended shall read as follows:

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

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

Sect. 2. This act shall take effect when approved.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES,

AUGUSTA, February 28, 1901.

Reported by Mr. FARNSWORTH of Pembroke, from Committee on
Taxation, and ordered printed under joint rules.

W. S. COTTON, *Clerk.*