

MAINE STATE LEGISLATURE

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Seventy-first Legislature.

HOUSE.

No. 444

STATE OF MAINE.

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

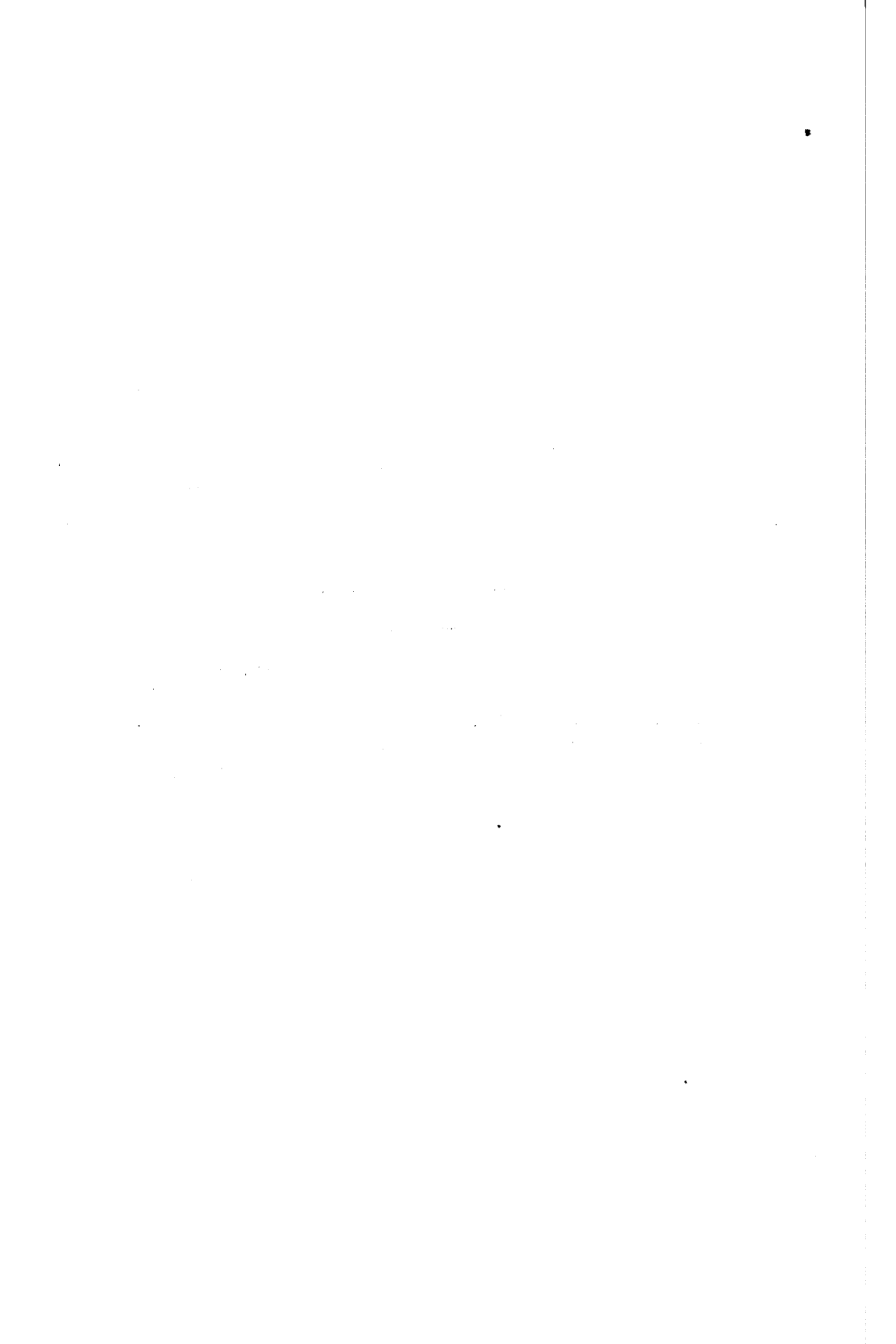
AN ACT to exempt religious institutions from the collateral
Inheritance tax.

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

Section 1. Section one of chapter one hundred and forty-
2 six of the Public Laws of one thousand eight hundred
3 ninety-three as amended by section one of chapter ninety-six
4 of the laws of one thousand eight hundred ninety-five and as
5 further amended by chapter two hundred and twenty-five of
6 the laws of one thousand nine hundred and one is hereby fur-
7 ther amended by inserting the word 'religious' after the word
8 "charitable" so that said section as amended shall read as
9 follows:

‘Sect. 1. All property within the jurisdiction of this State,
11 and any interest therein, whether belonging to inhabitants
12 of this State or not, and whether tangible or intangible,
13 which shall pass by will or by the intestate laws of this State,
14 or by deed, grant, sale or gift made or intended to take ef-
15 fect in possession or enjoyment after the death of the grantor,
16 to any person in trust or otherwise, other than to or for the
17 use of the father, mother, husband, wife, lineal descendant,
18 adopted child, the lineal descendant of any adopted child, the
19 wife or widow of a son or the husband of the daughter of a
20 descendant, or any educational, charitable, religious or benev-
21 olent institution in this state, shall be liable to a tax of four
22 per cent of its value, above the sum of five hundred dollars,
23 for the use of the state, and all administrators, executors and
24 trustees, and any such grantee under a conveyance made dur-
25 ing the grantor’s life shall be liable for all such taxes, with
26 lawful interest as hereinafter provided, until the same shall
27 have been paid as hereinafter directed.

Sect. 2. All such taxes heretofore assessed or to be
2 assessed upon legacies or bequests to religious institutions are
3 hereby abated.



STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES,

AUGUSTA, March 18, 1903.

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

W. S. COTTON, *Clerk*