

MAINE STATE LEGISLATURE

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SEVENTY-SECOND LEGISLATURE

HOUSE.

No. 509

STATE OF MAINE.

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

AN ACT to provide for the better collection of collateral inheritance taxes.

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

Section 1. Chapter 8 of the Revised Statutes is hereby
2 amended by adding thereto the following sections:

‘Section 86. The registers of probate in the several coun-
4 ties shall deliver to the county attorneys for their several
5 counties, on or before the first day of June in each year, a list
6 of all estates in which it appears from the record that some
7 part of said estate may be liable to a collateral inheritance
8 tax, and in which a will has been offered for probate or
9 administration granted for more than one year prior to the
10 term of filing such list, and in which no collateral inheritance
11 tax has been assessed or paid.

Said list shall contain the name of the deceased, the date of
13 the administration granted, and the name and residence of
14 the administrator or executor.

The county attorney shall promptly investigate all cases so
16 reported and if it appears to him that in any such case that a
17 collateral inheritance tax may be due the state and has not
18 been paid he shall cite the executor, administrator, trustee,
19 heir or devisee, whose duty it is to pay said tax before the
20 probate court in such manner as is provided for the citation
21 of trust officers in probate proceedings, and shall take all
22 other action necessary to secure the payment of said tax.

In such proceedings the county attorney shall recover costs
24 to be fixed and determined by the judge of probate in his dis-
25 cretion, which costs may be retained by said county attorney
26 for his own use and shall be additional to any salary allowed
27 to him by law.'

'Section 87. If, upon the decease of a person leaving an
29 estate liable to pay a collateral inheritance tax, a will dispos-
30 ing of such estate is not offered for probate, or an applica-
31 tion for administration made within six months after such
32 decease, the proper probate court, upon application by the
33 county attorney of the county where such court is located,
34 shall appoint an administrator for such estate, and it shall be
35 the duty of the county attorney, when such case is brought to
36 his attention to petition for administration on such estate, and
37 the judge in his discretion may appoint such county attorney
38 or other suitable person as such administrator, and said
39 county attorney shall be entitled to costs as in other probate
40 proceedings.'

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,

Augusta, March 10, 1905.

Reported by Mr. HOLMES from Committee on Legal Affairs and
ordered printed under joint rules.

E. M. THOMPSON, *Clerk.*