

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-SECOND LEGISLATURE

SENATE.

No. 27

STATE OF MAINE.

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

AN ACT in relation to the assessment of taxes on the estates of
deceased persons before the appointment of executors or
administrators of such estates.

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

Section 1. Paragraph eight of section thirteen of chapter
2 nine of the Revised Statutes is hereby amended by adding to
3 said paragraph the following:

'Before the appointment of executors or administrators, the
5 property of deceased persons shall be assessed to the estate
6 of the deceased in the town where he last dwelt, if in the
7 State, otherwise in the town where the property is on the
8 first day of April, and the executors or administrators subse-

9 quently appointed shall be liable for the tax so assessed,' so
10 that said paragraph as amended shall read as follows:

11 'VIII. The personal property of deceased persons in the
12 hands of their executors or administrators not distributed,
13 shall be assessed to the executors or administrators in the
14 town where the deceased last dwelt, until they give notice to
15 the assessors that said property has been distributed and paid
16 to the persons entitled to receive it. If the deceased at the
17 time of his death did not reside in the State, such property
18 shall be assessed in the town in which said executors or
19 administrators live. Before the appointment of executors or
20 administrators the property of deceased persons shall be
21 assessed to the estate of the deceased in the town where he
22 last dwelt, if in the State, otherwise in the town where the
23 property is on the first day of April, and the executors or
24 administrators subsequently appointed shall be liable for the
25 tax so assessed.'

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



STATE OF MAINE.

IN SENATE, January 27, 1905.

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

KENDALL, M. DUNBAR, *Secretary*.