

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 37

STATE OF MAINE.

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

AN ACT for the Better Enforcement of Collection of the
Collateral Inheritance Tax.

Be it enacted by the People of the State of Maine, as follows:

Section 1. The governor with the advice and consent of
2 the council, shall appoint a commissioner, who shall hold
3 his office for four years, subject to removal at any time by
4 the appointing power.

Sect. 2. It shall be the duty of said commissioner to secure
2 the payment to the State of all sums of money due and
3 coming to it as inheritance taxes on estates of deceased
4 persons.

Sect. 3. Every register of probate in the State shall, with-
2 in thirty days from the date of appointment of an executor

3 or administrator, forward to the commissioner a report of
4 said case giving the name and residence of the deceased,
5 the name and residence of the executor or administrator,
6 and such other information pertaining thereto and within
7 his possession as said commissioner shall require, said re-
8 ports to be made on blanks provided by the commissioner,
9 and shall from time to time furnish copies of all papers
10 required by said commissioner pertaining thereto.

Sect. 4. The commissioner shall have power to appear in
2 behalf of the State in all courts having jurisdiction over such
3 estates; to institute and prosecute appropriate processes to
4 require those charged with the administration of such es-
5 tates to do and perform according to law all things required
6 by law relating to such inheritance tax; to summon and
7 examine witnesses, including executors and administrators,
8 under oath in all matters pertaining thereto.

Sect. 5. The commissioner shall make a report annually
2 on the first day of December to the governor and council,
3 stating the doings of his office with such recommendations
4 as he shall see fit to make.

Sect. 6. The salary of the commissioner shall be fifteen
2 hundred dollars per annum, payable in quarterly payments,
3 and said commissioner shall be allowed seven hundred and
4 fifty dollars for clerk hire, and all actual expenses incurred
5 by him in performing his said duties.

STATE OF MAINE.

IN SENATE,

January 20, 1909.

Came from the House referred to the Committee on Taxation and on motion by Mr. MILLIKEN of Aroostook, laid on table for printing pending reference in concurrence.

F. G. FARRINGTON, *Secretary*.