

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 47

STATE OF MAINE.

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

AN ACT relating to inheritance, transfer, succession or legacy,
tax.

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

Section 1. If an inheritance, transfer, succession, legacy
2 or a similar tax has been lawfully paid to another State or
3 to a government other than the United States, for or on ac-
4 count of a legacy, distributive share, or a part thereof, de-
5 creed subsequent to January 1, 1908, by a probate court of
6 this State, to a legatee or heir liable to a tax imposed by
7 Sections 69 and 70 of Chapter 8 of the Revised Statutes of
8 Maine, such legatee or heir shall be liable to pay to this
9 State under the provisions of such Section only such part

10 of the tax therein imposed as will make the entire tax both
11 within and without this State, based on such portion of a
12 legacy or distributive share taxed in such other State or
13 government, equal to five per cent of the total value thereof,
14 to be determined as provided in this Chapter.

STATE OF MAINE.

IN SENATE,

January 21, 1909.

Presented by Mr. LOONEY of Cumberland, and on his motion
tabled for printing pending reference to Committee on Taxation.

F. G. FARRINGTON, *Secretary.*