

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 430

STATE OF MAINE.

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

AN ACT to provide for the better collection of Inheritance
Taxes.

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

Section 1. Sections eighty-six and eighty-seven of chap-
2 ter eight of the Revised Statutes as enacted by chapter one
3 hundred and twenty-four of the Public Laws of nineteen
4 hundred and five are hereby amended to read as follows :

‘Section 86. The registers of probate in the several coun-
6 ties shall deliver to the attorney general, on or before the
7 first day of June in each year, a list of all estates in which
8 it appears from the record that some part of said estate
9 may be liable to an inheritance tax, and in which a will
10 has been offered for probate or administration granted for

11 more than one year prior to the time of filing such list, and
12 in which no inheritance tax has been assessed or paid.

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

The attorney general shall promptly investigate all cases so
17 reported, by notifying the executor, administrator, trustee,
18 heir or devisee, and in such other manner as he may deter-
19 mine, and if it appears to him that in any such case an in-
20 heritance tax is due the State and has not been paid to the
21 State, he shall, unless said tax is paid to the State, within
22 thirty days after notice from him to the executor, adminis-
23 trator, trustee, heir or devisee that the same is due, cite the
24 executor, administrator, trustee, heir or devisee, whose duty
25 it is to pay said tax, before the proper probate court in such
26 manner as is provided for the citation of trust officers in
27 probate proceedings and shall take all other action necessary
28 to secure the payment of said tax.

In such proceedings the attorney general shall recover costs
30 to be fixed and determined by the judge of probate in his
31 discretion, which costs may be retained by said attorney gen-
32 eral for his own use and shall be additional to any salary al-
33 lowed to him by law.'

'Section 87. If, upon the decease of a person leaving an
35 estate liable to pay an inheritance tax, a will disposing of
36 such estate is not offered for probate, or an application for

37 administration made within six months after such decease,
38 the proper probate court, upon application by the attorney
39 general, shall appoint an administrator for such estate, and
40 it shall be the duty of the attorney general, when such case
41 is brought to his attention to petition for administration on
42 such estate and the judge in his discretion may appoint such
43 attorney general or other suitable person as such adminis-
44 trator, and said attorney general shall be entitled to costs
45 as in other probate proceedings.'

Sect. 2. Section seventy-two of chapter eight is hereby
2 amended to read as follows:

'Section 72. All taxes imposed by section sixty-nine shall
4 be payable to the treasurer of State by the executors, admin-
5 istrators or trustees within thirty days from the date of the
6 decrees determining the amount thereof; and if the same
7 are not so paid, interest at the rate of nine per cent. a
8 year shall be charged them and collected from the time said
9 tax became due. But no such taxes shall be accepted ex-
10 cept upon presentation of a certificate from a probate court
11 showing the amount of such taxes due.'

Sect. 3. Section seventy-nine of chapter eight is hereby
2 amended by striking out the words "board of State asses-
3 sors" in the sixth line thereof and inserting in place thereof
4 the words 'attorney general,' so that said section shall read
5 as follows:

'Section 79. A copy of the inventory of every estate, 7 any part of which may be subject to a tax under the provisions of section sixty-nine, or if the same can be conveniently 8 ly separated, then a copy of such part of such inventory with 9 the appraisal thereof, shall be sent by mail by the register 10 or the judge of the court of probate in which such inventory 11 is filed to the attorney general within ten days after the 12 same is filed. The fees for such copy shall be paid by the 13 executor, administrator or trustee, and allowed in his account. 14 15 count.'

Sect. 4. Section eighty-two of said chapter is hereby 2 amended by striking out the last sentence thereof, so that 3 said section shall read as follows:

'Section 82. The value of such property as may be sub- 5 ject to said tax shall be its actual market value as found by 6 the judge of probate, after public notice or personal notice 7 to the board of State assessors and all persons interested in 8 the succession to said property, or the board of State assessors or any of said persons interested may apply to the judge 9 of probate having the jurisdiction of the estate and on such 10 application the judge shall appoint three disinterested persons, 11 who, being first sworn, shall view and appraise such 12 property at its actual market value for the purposes of said 13 tax, and shall make return thereof to said probate court, 14 which return may be accepted by said court in the same manner 15 as the original inventory of such estate is accepted, and 16

17 if so accepted it shall be binding upon the person by whom
18 such tax is to be paid, and upon the State. And the fees
19 of the appraisers shall be fixed by the judge of probate and
20 paid by the executor, administrator or trustee.'

Sect. 5. Section eighty-three is hereby amended so that
2 said section shall read as follows:

'Section 83. The court of probate, having either principal
4 or ancillary jurisdiction of the settlement of the estate of the
5 decedent, shall have jurisdiction to hear and determine all
6 questions in relation to said tax that may arise affecting
7 any devise, legacy or inheritance under this chapter, sub-
8 ject to appeal as in other cases, and the attorney general
9 shall represent the interests of the State in any such pro-
10 ceedings. The judge of probate, having jurisdiction as
11 aforesaid, shall fix the time and place for hearing and de-
12 termining such questions and shall give public notice there-
13 of and personal notice to the executor, administrator or
14 trustee. Appeals in behalf of the estate shall be taken in
15 the name of the executor, administrator or trustee and ser-
16 vice upon the attorney general shall be sufficient. When
17 appeals are taken by the State, service shall be made upon
18 the executor, administrator or trustee.'

Sect. 6. Section eighty-five is hereby amended by striking
2 out the word "collateral," in the first line thereof, so that
3 said section as amended shall read as follows:

‘Section 85. In the foregoing sections relating to inheritance the word “person” shall be construed to include both bodies corporate as well as natural persons; the word “property” shall be construed to include both real and personal estate, and any form of interest therein whatsoever, including annuities.’

Sect. 7. Chapter eight is further amended by adding thereto the following sections:

‘Section 88. If any executor, administrator or trustee neglects or refuses to file an inventory of the estate under his charge within three months from the date of the warrant of appraisal, unless such time be extended by the judge of probate, he shall be cited to file such account by the judge of probate and if he neglects or refuses to file such inventory within sixty days thereafter he shall be liable to a penalty of not more than five hundred dollars which shall be recovered in an action of debt by the attorney general for the use of the State and the register of probate shall notify the attorney general of the failure of any executor, administrator or trustee to file an inventory as above provided.’

‘Section 89. Property of a resident of this State who has deceased since January 1, 1908, which is not therein at the time of his death shall not be taxable under the provisions of this chapter if legally subject in another State or country to a tax of like character and amount to that imposed by section sixty-nine and if such tax be actually paid or guaran-

21 teed or secured in accordance with the law of such other
22 State or country; if legally subject in another State or coun-
23 try to a tax of like character, but of less amount than that
24 imposed by section sixty-nine and such tax be actually paid,
25 guaranteed or secured as aforesaid, such property shall be
26 taxable under the provisions of section sixty-nine to the
27 extent of the difference between the tax thus actually paid,
28 guaranteed or secured and the amount for which such prop-
29 erty would otherwise be liable under this chapter. Prop-
30 erty of a non-resident decedent which is within the jurisdic-
31 tion of the State at the time of his death if subject to a tax
32 by the law of the State or country of his residence, of like
33 character with that imposed by this chapter, shall be sub-
34 ject only to such portion of the tax imposed hereunder as
35 may be in excess of such tax imposed by the laws of such
36 State or country.'

STATE OF MAINE.

IN SENATE,

March 17, 1909.

Reported by Mr. WHEELER from Committee on Taxation
and laid on table to be printed under joint rules.

F. G. FARRINGTON, *Secretary.*