

MAINE STATE LEGISLATURE

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SEVENTY-SIXTH LEGISLATURE

SENATE

NO. 448

In Senate, March 7, 1913.

Presented by Senator Cole of York, and on motion by same Senator laid on the table for printing pending reference to a committee.

W. E. LAWRY, Secretary.

STATE OF MAINE

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

AN ACT in relation to the assessment and collection of inheritance taxes.

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

Section 1. Section 89 of chapter 8 of the Revised Statutes as enacted by chapter 187 of the Public Laws of 1909, is hereby amended by adding to said section the following: And where said non-resident decedent has more than one heir, or his or her property is by will divided among more than one legatee, for the purpose of assessing the inheritance tax due under section 70 of chapter 8 of the Revised Statutes, each heir, or in case of a will, each legatee shall

9 be held to receive that proportion of the property within
10 the jurisdiction of the state of Maine not specifically be-
11 queathed as the amount of all property received by him as
12 such heir or such legatee bears to the total value of all the
13 property of said decedent before the payment of the debts
14 and expenses of administration; and the amount of prop-
15 erty in the case of a non-resident decedent which shall be
16 exempt from the payment of an inheritance tax under sec-
17 tion 70 of chapter 8 of the Revised Statutes shall be only
18 that proportion of the whole exempted amount provided
19 therein, which the amount of the estate of the non-resident
20 that is actually or constructually in this state, bears to the
21 total value of the non-resident decedent's estate wherever
22 situated," so that said section as amended shall read as fol-
23 lows:

‘Sect. 89. Property belonging to a deceased resident of
25 this state which shall be distributed by order of the probate
26 court subsequent to the passing of this act, and which is
27 not therein at the time of his death shall not be taxable
28 under the provisions of this chapter if legally subject in
29 another state or country to a tax of like character and
30 amount to that imposed by section sixty-nine, and if such
31 tax be actually paid or guaranteed or secured in accordance
32 with the law of such other state or country; if legally sub-
33 ject in another state or country to a tax of like character,
34 but of less amount than that imposed by section thirty-nine
35 and such tax be actually paid, guaranteed or secured as

36 aforesaid, such property shall be taxable under the pro-
37 visions of section sixty-nine to the extent of the difference
38 between the tax thus actually paid, guaranteed or secured,
39 and the amount for which such property would otherwise
40 be liable under this chapter. Property of non-resident de-
41 cedent which is within the jurisdiction of the state at the
42 time of his death if subject to a tax by the law of the state
43 or country of his residence, of like character with that im-
44 posed by this chapter, shall be subject only to such portion
45 of the tax imposed hereunder as may be in excess of such
46 tax imposed by the laws of such state or country. And
47 where said non-resident decedent has more than one heir
48 or his or her property is by will divided among more than
49 one legatee, for the purpose of assessing the inheritance
50 tax due under section 70 of chapter 8 of the Revised Stat-
51 utes, each heir, or in case of a will, each legatee shall be
52 held to receive that proportion of the property within the
53 jurisdiction of the state of Maine not specifically bequeathed
54 as the amount of all property received by him as such heir
55 or such legatee bears to the total value of property of said
56 decedent before the payment of the debts and expenses of
57 administration, and the amount of property in the case of
58 a non-resident decedent which shall be exempt from the
59 payment of an inheritance tax under section 70 of chapter
60 8 of the Revised Statutes shall be only that proportion of
61 the whole exempted amount provided therein, which the
62 amount of the estate of the non-resident that is actually or

63 constructually in this state, bears to the total value of the
64 non-resident decedent's estate wherever situated.'

Sect. 2. Section 90 of chapter 8 of the Revised Statutes
2 as amended by chapter 163 of the Public Laws of 1911, is
3 hereby amended by striking out the words "attorney gen-
4 eral" wherever they appear in the section and inserting in
5 place thereof the words 'state treasurer,' so that said sec-
6 tion as amended shall read as follows:

'Sect. 90. Clerks of cities and towns shall report to the
8 state treasurer the names of all persons dying within their
9 respective municipalities who in the judgment of said clerks
10 leave estates the value whereof exceeds five hundred dol-
11 lars, together with the names of husband, wife and the next
12 of kin so far as known to him; such report shall be mailed
13 to the state treasurer within ten days of the time when the
14 certificate of death is filed with such clerk, and a fee of
15 twenty-five cents shall be paid said clerk by the state there-
16 for. The state treasurer shall prepare and furnish blanks
17 for such returns.'

Sect. 3. Section 92 of chapter 8 of the Revised Statutes
2 as amended by chapter 163 of the Public Laws of 1911 is
3 hereby repealed.

Sect. 4. Section 97 of chapter 8 of the Revised Statutes
2 as amended by chapter 163 of the Public Laws of 1911, is
3 hereby amended by adding thereto the following: 'And all
4 sums actually expended by the attorney general in the col-
5 lection of, or in obtaining necessary information relating to

6 inheritance taxes under said chapter 8 shall be paid out of
7 and deducted from the monies received by the state treas-
8 urer from inheritance taxes before the amount received
9 from such taxes shall be available for appropriation for
10 other purposes by the state.'