

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-SIXTH LEGISLATURE

SENATE

NO. 598

In Senate, March 25, 1913.

Reported by Senator Bailey from Committee on Legal Affairs, and ordered printed under joint rules.

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:
4 'And where said non-resident decedent has more than one
5 heir or his property is divided among more than one legatee,
6 each heir, or in case of a will, each legatee shall be held
7 to receive such proportion of the property within the jurisdiction
8 of the state of Maine as the amount of all property
9 received by him as such heir or such legatee bears to all

10 the property of which said decedent died possessed. The
11 amount of property of the estate of a non-resident which
12 shall be exempt from the payment of an inheritance tax un-
13 der section 70 of chapter 8 of the Revised Statutes shall
14 be only such proportion of the whole exempted amount
15 which is provided therein for the estate of resident dece-
16 dents, as the amount of the estate of the non-resident act-
17 ually or constructually in this state bears to the total value
18 of the non-resident decedent's estate wherever situated,' so
19 that said section as amended shall read as follows:

'Sect. 89. Property belonging to a deceased resident of
21 this state which shall be distributed by order of the probate
22 court subsequent to the passage of this act, and which is not
23 therein at the time of his death shall not be taxable under
24 the provisions of this chapter if legally subject in another
25 state or country to a tax of like character and amount to
26 that imposed by section sixty-nine, and if such tax be act-
27 ually paid or guaranteed or secured in accordance with the
28 law of such other state or country; if legally subject in
29 another state or country to a tax of like character, but of
30 less amount than that imposed by section sixty-nine and
31 such tax be actually paid, guaranteed or secured as afore-
32 said, such property shall be taxable under the provisions of
33 section sixty-nine to the extent of the difference between
34 the tax thus actually paid, guaranteed or secured, and the
35 amount for which such property would otherwise be liable
36 under this chapter. Property of non-resident decedent

37 which is within the jurisdiction of the state at the time of
38 his death if subject to a tax by the law of the state or coun-
39 try of his residence of like character with that imposed by
40 this chapter, shall be subject only to such portion of the
41 tax imposed hereunder if any as may be in excess of such
42 tax imposed by the laws of such state or country. And
43 where said non-resident decedent has more than one heir
44 or his property is divided among more than one legatee,
45 each heir, or in case of a will, each legatee shall be held
46 to receive such proportion of the property within the juris-
47 diction of the state of Maine as the amount of all property
48 received by him as such heir or legatee bears to all the
49 property of which said decedent died possessed. The
50 amount of property of the estate of a non-resident which
51 shall be exempt from the payment of an inheritance tax
52 under section seventy of chapter eight of the revised stat-
53 utes shall be only such proportion of the whole exempted
54 amount which is provided therein for the estates of resi-
55 dent decedents, as the amount of the estate of the non-
56 resident actually or constructually in this state bears to the
57 total value of the non-resident decedent's estate wherever
58 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 said 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 dollars,
11 together with the names of husband, wife and next of kin
12 so far as known to him; such report shall be mailed to the
13 state treasurer within ten days of the time when the certifi-
14 cate of death is filed with such clerk, and a fee of twenty-
15 five cents shall be paid said clerk by the state therefor. The
16 state treasurer shall prepare and furnish blanks for such
17 returns.'

Sect. 3. Section 69 of chapter 8 of the Revised Statutes
2 as amended by chapter 187 of the Public Laws of 1909 and
3 chapter 163 of the Public Laws of 1911 is hereby amended
4 by adding to said section the following: 'All personal prop-
5 erty or any interest therein belonging to any decedent resi-
6 dent of another state, provided said state assesses no in-
7 heritance tax upon the personal property of decedents resi-
8 dent in this state, shall be exempt from the payment of any
9 inheritance tax under this section.'

Sect. 4. The provisions of this act shall apply in all cases
2 in which the tax remains unpaid at the date on which this
3 act takes effect.