

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-SEVENTH LEGISLATURE

HOUSE

NO. 696

House of Representatives, March 13, 1915.

*Reported by Mr. Woodman from Committee on Claims and
ordered printed under joint rules.*

C. C. HARVEY, Clerk.

STATE OF MAINE

RESOLVE in favor of Charles S. Pearl of Bangor, Maine,
and Frederick J. Ranlett of Boston, Massachusetts, executors
of the will of the late James C. Braman, to reimburse the es-
tate of said James C. Braman for collateral inheritance tax
erroneously assessed against said estate and paid by said
executors.

Resolved, That there be and hereby is appropriated the
2 sum of two hundred thirty-seven dollars (\$237.00) to be
3 paid to Charles S. Pearl of Bangor, Maine, and Frederick
4 J. Ranlett of Boston, Massachusetts, executors of the will
5 of the late James C. Braman, to reimburse the estate of said
6 James C. Braman for that sum erroneously assessed as a
7 collateral inheritance tax against said estate, and paid by
8 them to the State of Maine about two years ago.

STATEMENT OF FACTS IN THE MATTER OF PROPOSED RESOLVE TO REIMBURSE THE ESTATE OF JAMES C. BRAMAN FOR COLLATERAL INHERITANCE TAX ERRONEOUSLY ASSESSED AND PAID.

In said estate there were certificates of shares of stock standing in the name of the deceased amounting to ten thousand three hundred and fifty dollars, and representing shares in unincorporated real estate trusts covering real estate in Massachusetts. At the time of the assessment of said inheritance tax by the Probate Court for the County of Penobscot, it was supposed that said property was not taxable under the inheritance tax laws of the Commonwealth of Massachusetts and that said property was taxable under the inheritance tax laws of the State of Maine, but subsequently to said payment of said tax, the Supreme Court of the Commonwealth of Massachusetts in the case of Peabody et al. vs. Treasurer and Receiver General, 215 Mass., Page 129, decided that such shares were in effect real estate situate in the Commonwealth of Massachusetts, and therefore, taxable substantially as real estate under the inheritance tax laws of Massachusetts. Upon such a state of facts, said shares should not have been taxed under the inheritance tax laws of the State of Maine, and therefore, the Executors respectfully claim that they should be reimbursed.

The officials of the Commonwealth of Massachusetts have demanded that said tax be assessed and paid there, and the executors have begun and filed proceedings to have it determined and when the same shall be determined, they propose to pay the same to the Commonwealth of Massachusetts. The percentage in Massachusetts being five per cent, instead of four per cent, as in Maine.