

MAINE STATE LEGISLATURE

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SEVENTY-EIGHTH LEGISLATURE

SENATE

NO. 354

In Senate, March 20, 1917.

*Referred to Committee on Legal Affairs and five hundred
copies ordered printed. Sent down for concurrence.*

W. E. LAWRY, Secretary.

Presented by Mr. Baxter of Sagadahoc.

STATE OF MAINE

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

AN ACT to amend Chapter 69, Revised Statutes relating to
succession taxes.

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

Section 1. Chapter 69, Section 1, is hereby amended by
2 striking out all of said section after the word "paid" in the
3 forty-second line, so that said section as amended shall read
4 as follows:

'Sect. 1. All property within the jurisdiction of this state,
2 and any interest therein whether belonging to inhabitants of
3 this state or not, and whether tangible or intangible, which

4 shall pass by will, by the intestate laws of this state, by allow-
5 ance of a judge of probate to a widow or child, by deed,
6 grant, sale or gift, except in cases of a bona fide purchase for
7 full consideration in money or money's worth, and except as
8 herein otherwise provided, made or intended to take effect in
9 possession or enjoyment after the death of the grantor, to
10 any person in trust or otherwise, except to or for the use of
11 any educational, charitable, religious or benevolent institution
12 in this state, the property of which is by law exempt from
13 taxation, shall be subject to an inheritance tax for the use of
14 the state as hereinafter provided. Property which shall so
15 pass to or for the use of (Class A) the husband, wife, lineal
16 ancestor, lineal descendant, adopted child, the adoptive
17 parent, the wife or widow of a son, or the husband of a
18 daughter of a decedent, shall be subject to a tax upon the
19 value of each bequest, devise or distributive share, in excess
20 of the exemption hereinafter provided, of one per cent if
21 such value does not exceed fifty thousand dollars, one and
22 one-half per cent if such value exceeds fifty thousand dollars
23 and does not exceed one hundred thousand dollars, and two
24 per cent if such value exceeds one hundred thousand dollars;
25 the value exempt from taxation to or for the use of a hus-
26 band, wife, father, mother, child, adopted child or adoptive
27 parent shall in each case be ten thousand dollars, and the
28 value exempt from taxation to or for the use of any other
29 member of (Class A) shall in each case be five hundred
30 dollars. Property shall so pass to or for the use of (Class

31 B) a brother, sister, uncle, aunt, nephew, niece or cousin of a
32 decedent, shall be subject to a tax upon the value of each
33 bequest, devise or distributive share in excess of five hundred
34 dollars, and the tax of this class shall be four per cent of its
35 value for the use of the state if such value does not exceed
36 fifty thousand dollars, four and one-half per cent if its value
37 exceeds fifty thousand dollars and does not exceed one hun-
38 dred thousand dollars and five per cent if its value exceeds
39 one hundred thousand dollars. Property which shall pass to
40 or for the use of any others than members of Class A, Class
41 B and the institutions excepted in the first sentence of this
42 section, shall be subject to a tax upon the value of each be-
43 quest, devise or distributive share in excess of five hundred
44 dollars, and the tax of this class shall be five per cent of its
45 value for the use of the state if such value does not exceed
46 fifty thousand dollars, six per cent if its value exceeds fifty
47 thousand and does not exceed one hundred thousand dollars
48 and seven per cent if its value exceeds one hundred thousand
49 dollars. Administrators, executors and trustees, and any
50 grantees under such conveyances made during the grantor's
51 life shall be liable for such taxes, with interest, until the same
52 have been paid.'

Sect. 2. Chapter 69, Section 22 is amended by striking out
2 all of said section before the word "non-resident" in the sixth
3 line and inserting in place thereof the words 'Where a' so
4 that said section as amended shall read as follows :

'Sect. 22. Where a non-resident decedent has more than

2 one heir or his property is divided among more than one lega-
3 tee, each heir, or in case of a will, each legatee shall be held to
4 receive such proportion of the property within the jurisdic-
5 tion of this state as the amount of all property received by
6 him as such heir or legatee bears to all the property of which
7 said decedent died possessed. The amount of property of
9 the estate of a non-resident which shall be exempt from the
10 payment of an inheritance tax under section one shall be only
11 such proportion of the whole exempted amount which is pro-
12 vided therein for the estates of resident decedents, as the
13 amount of the estate of the non-resident actually or con-
14 structively in this state bears to the total value of the non-
15 resident decedent's estate wherever situated.'

Sect. 3. Chapter 69, Section 24, is hereby amended by
2 striking out all of said section.