

# MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

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SENATE

NO. 103

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In Senate, Feb. 21, 1919.

Referred to Committee on Judiciary and 500 copies ordered printed. Sent down for concurrence.

P. F. CRANE, Secretary.

Presented by Senator Dearth of Penobscot.

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STATE OF MAINE

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

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AN ACT to Revise and Consolidate the Laws Relating to  
Inheritance Taxes.

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

Section 1. All property within the jurisdiction of this  
2 state, and any interest therein, whether belonging to in-  
3 habitants of this state or not, and whether tangible or  
4 intangible, which shall pass by will, or the intestate laws  
5 of this state, by allowance of the judge of probate to a  
6 widow or child, by deed, grant, sale or gift, except in cases  
7 of a bona fide purchase for full consideration in money  
8 or money's worth, and except as herein otherwise provided,  
9 made or intended to take effect in possession or enjoyment

10 after the death of the grantor, to any person in trust or  
11 otherwise, except to or for the use of any educational,  
12 charitable, religious or benevolent institution in this state,  
13 shall be subject to an inheritance tax for the use of the  
14 state as hereinafter provided. Property which shall pass  
15 to or for the use of (Class A) the husband, wife, minor  
16 child, adopted minor child, father or mother, shall be sub-  
17 ject to a tax upon the value of each bequest, devise or dis-  
18 tributive share in excess of ten thousand dollars, of one  
19 per cent if such value does not exceed fifty thousand dol-  
20 lars, of one and one-half per cent if such value exceeds  
21 fifty thousand dollars and does not exceed one hundred  
22 thousand dollars, of two per cent if such value exceeds one  
23 hundred thousand dollars and does not exceed two hun-  
24 dred thousand dollars, of three per cent if such value ex-  
25 ceeds two hundred thousand dollars and does not exceed  
26 five hundred thousand dollars, of four per cent if such  
27 value exceeds five hundred thousand dollars and does not  
28 exceed one million dollars, of five per cent if such value  
29 exceeds one million dollars. Property which shall so pass  
30 to or for the use of (Class B) the lineal ancestor or lineal  
31 descendant of decedent other than those mentioned in Class  
32 A, son-in-law, daughter-in-law, adopted adult child or  
33 adoptive parent of decedent shall be subject to a tax upon  
34 the value of each bequest, devise or distributive share in  
35 excess of five thousand dollars, of one per cent if such  
36 value does not exceed fifty thousand dollars, of two per

37 cent if such value exceeds fifty thousand dollars and does  
38 not exceed one hundred thousand dollars, of three per cent  
39 if such value exceeds one hundred thousand dollars and  
40 does not exceed two hundred thousand dollars, of four per  
41 cent if such value exceeds two hundred thousand dollars  
42 and does not exceed five hundred thousand dollars, of five  
43 per cent if such value exceeds five hundred thousand dol-  
44 lars. Property which shall so pass to or for the use of  
45 Class C, the brother, sister, aunt, uncle, nephew, niece or  
46 cousin of the decedent shall be subject to a tax upon the  
47 value of each bequest, devise or distributive share in ex-  
48 cess of five hundred dollars, of four per cent of its value  
49 for the use of the state if such value does not exceed fifty  
50 thousand dollars, four and one-half per cent if the value  
51 exceeds fifty thousand dollars and does not exceed one  
52 hundred thousand dollars, and five per cent if its value  
53 exceeds one hundred thousand dollars. Property which  
54 shall pass to or for the use of any other than members  
55 of Class A, Class B, Class C and the institutions excepted  
56 in the first sentence of this section shall be subject to a  
57 tax on the value of each bequest, devise or distributive  
58 share in excess of five hundred dollars, of five per cent  
59 of its value for the use of the state if such value does not  
60 exceed fifty thousand dollars, of six per cent if the value  
61 exceeds fifty thousand dollars and does not exceed one  
62 hundred thousand dollars, and seven per cent if the value  
63 exceeds one hundred thousand dollars.

Sect. 2. Whenever property shall descend by devise, descent, bequest or gift to a person for life or for a term of years and the remainder to another, the value of the prior estate shall be determined by the Actuaries Combined Experience Tables at four per cent compound interest and a tax imposed at the rate prescribed in the preceding section for the class in which the devisee, legatee or grantee of such remainder belongs, and a tax shall be imposed at the same time upon the remaining value of such property at the rate prescribed for the class in which such devisee, legatee or grantee of such remainder belongs, subject to the exceptions provided in the preceding section. In every case in which it is impossible to compute the present value of any interest, by reason of such interest being conditioned upon the happening of a contingency or dependent upon the exercise of a discretion or subject to a power of appointment or otherwise, the tax attorney may effect such settlement of the tax as he shall deem for the best interests of the state and payment of the amount so agreed upon shall be in full satisfaction of such tax. If the tax attorney and the representative of the estate wherein there is an inheritance tax which comes within the provisions of this section cannot agree upon a compromise, either may petition the probate court to assess the inheritance tax. The probate court shall thereupon assess the inheritance tax. In such cases the rate of tax assessed shall be the nearest possible mathematical average

28 of all the possible rates. In rendering a decision in these  
29 cases the judge of probate shall attach to his decree a writ-  
30 ten statement of the method used in arriving at his de-  
31 cision. Appeal from the decision of the judge of the pro-  
32 bate court may be had by either party as in other cases.

Sect. 3. Whenever a decedent appoints one or more ex-  
2 cutors or trustees, and in lieu of their allowance makes  
3 a bequest or devise of property to them which would other-  
4 wise be liable to said tax, or appoints them his residuary  
5 legatees, and said bequests, devises or residuary legacies  
6 exceed a reasonable compensation for their services, such  
7 excess shall be liable to such tax, and the court of probate  
8 having jurisdiction of their accounts shall determine the  
9 amount of such reasonable compensation.

Sect. 4. The court of probate having either principal or  
2 ancillary jurisdiction of the settlement of the estate of the  
3 deceased shall have jurisdiction to hear and determine all  
4 questions in relation to the taxes imposed by this chapter  
5 that may arise hereunder affecting any devise, legacy or  
6 inheritance, subject to appeal as in other cases and the tax  
7 attorney shall represent the interests of the state in any  
8 such proceeding. The judge of probate having jurisdiction  
9 as aforesaid shall fix the time and place for hearing and  
10 determining said questions and shall give public notice there-  
11 of and personal notice to the executor or administrator or  
12 trustees. Appeals in behalf of the estate shall be taken  
13 in the name of the executor, administrator or trustee and

14 service upon the tax attorney shall be sufficient. When  
15 appeals are taken by the state service shall be made upon  
16 the executor, administrator or trustee.

Sect. 5. The registers of probate in the several counties  
2 shall deliver to the tax attorney on or before the first day  
3 of June in each year, a list of all estates in which it ap-  
4 pears from the records that some part of said estate may  
5 be liable to an inheritance tax and in which a will has been  
6 offered for probate, or administration granted for more  
7 than one year prior to the time of filing such list, and in  
8 which no inheritance tax has been assessed or paid. Said  
9 list shall contain the name of the deceased, date of ad-  
10 ministration granted and the name and residence of the  
11 administrator or executor. In all such cases there shall  
12 be forwarded to the tax attorney by the register of pro-  
13 bate a full and complete copy of the will of the deceased  
14 and in intestate estates a copy of the petition for admin-  
15 istration. The tax attorney shall promptly investigate all  
16 cases so reported by notifying the executor, administrator,  
17 trustee, heir or devisee and in such other manner as he  
18 may determine, and if it appears to him that in any such  
19 case an inheritance tax is due, and has not been paid to  
20 the state, he shall unless the inheritance tax is paid within  
21 thirty days after notice from him to the executor, ad-  
22 ministrator, trustee, heir or devisee that the same is due,  
23 cite the executor, administrator, trustee, heir or devisee  
24 whose duty it is to pay said tax, before the probate court

25 in such manner as is provided for the citation of trust  
26 officers in probate proceedings, and to take all other acts  
27 necessary to secure the payment of said tax. In such pro-  
28 ceedings the tax attorney shall recover costs to be fixed  
29 and determined by the judge of probate in his discretion,  
30 which costs may be retained by the tax attorney for his  
31 own use and shall be additional to any salary allowed to  
32 him by law.

Sect. 6. A full and complete copy of the inventory and  
2 any account in any estate shall be sent by the register of  
3 probate to the tax attorney upon request. The fee for  
4 copy of the inventory, will and petition for administration  
5 and account sent by the register of probate to the tax at-  
6 torney shall be paid by the executor, administrator or trust-  
7 tee and allowed in his account.

Sect. 7. The value of such property as may be subject  
2 to said tax shall be its actual market value as found by  
3 the judge of probate, after public notice or personal notice  
4 to the tax attorney and all persons interested in the suc-  
5 cession to said property, and the tax attorney or any of  
6 said persons interested may apply to the judge of probate  
7 having jurisdiction of the estate and on such application  
8 the judge of probate shall appoint three disinterested per-  
9 sons, who being first sworn, shall view and appraise such  
10 property at its actual market value for the purposes of  
11 said tax, and shall make return thereof to said probate  
12 court, which return may be accepted by said court in the



13 same manner as the original inventory of such estate is  
14 accepted, and if so accepted it shall be binding upon the  
15 person by whom such tax is to be paid and upon the state.  
16 And the fees of the appraisers shall be fixed by the judge  
17 of probate and paid by the executor, administrator or trust-  
18 tee. In determining the market value of the property trans-  
19 ferred no deduction shall be made for any inheritance tax  
20 or transfer tax paid to the United States or to any other  
21 state or foreign country. But this amendment shall not  
22 be construed to mean that the federal inheritance tax should  
23 be deducted before the state inheritance tax is assessed  
24 upon the distributive share in any estate where the de-  
25 cedent died previous to the enactment of this law.

Sect. 8. All taxes imposed by section one shall be pay-  
2 able to the treasurer of state by the executors, adminis-  
3 trators or trustees at the expiration of fifteen months after  
4 the granting of letters testamentary or of administration  
5 but if legacies or distributive shares are paid within fifteen  
6 months the tax thereon shall be payable at the same time.  
7 And if the same are not so paid interest at the rate of six  
8 per cent per year shall be charged and collected from the  
9 time the same became payable. No such tax on estates  
10 or residents or inhabitants of this state shall be accepted  
11 except on presentation of certificate of the probate court  
12 showing the amount of such tax due. In the estates of  
13 non-resident decedents no such tax shall be accepted ex-  
14 cept upon presentation of a certificate of the probate court

15 showing the amount of such tax due, if the deceased owned  
16 real estate within the state of Maine. In the estates of  
17 non-resident decedents not owning real estate in the state  
18 of Maine and in which ancillary administration in this state  
19 has not been taken out, the tax shall be payable on the  
20 receipt of a certificate of the tax attorney showing the  
21 amount of such tax due.

Sect. 9. It shall be the duty of the personal representa-  
2 tive of the estate to petition the probate court having juris-  
3 diction to assess such taxes before the payment of any  
4 legacies or distributive shares and before the expiration  
5 of fifteen months after the granting of letters of admin-  
6 istration. The register of probate shall send by mail a  
7 copy of such petition to the tax attorney at least fourteen  
8 days before the hearing thereon and shall enter the ap-  
9 pearance of the tax attorney for the state on the docket  
10 of the court in each case. If no such petition is filed with-  
11 in the time limited, the tax attorney shall file a similar  
12 petition of which, unless notice is waived, at least fourteen  
13 days notice shall be given such personal representative or  
14 his agent. In either case the tax attorney shall appear  
15 and be heard before the assessment of such tax and appeal  
16 may be had from the decree of the judge of probate by  
17 either party. Real estate of which the decedent died seized  
18 or possessed, subject to taxes as aforesaid, shall be charged  
19 with a lien for all such taxes and interest, which lien may  
20 be discharged by the payment of all taxes due or to be-

21 come due upon said real estate or separate parcel thereof,  
22 or by an order or decree of the probate court discharging  
23 said lien, granted upon the deposit with said court of a  
24 sum of money sufficient to secure to the state the payment  
25 of the tax due or to become due on said real estate. Order  
26 or decree discharging such lien may be recorded in the  
27 registry of deeds in the county where said real estate is  
28 located.

Sect. 10. After failure to pay such tax, an administrator,  
2 executor or trustee is liable to the state on his adminis-  
3 tration bond for such tax and interest, and an action shall  
4 lie thereon without the authority of the judge of probate;  
5 or an action of debt may be maintained in the name of  
6 the state against any such administrator, executor or trus-  
7 tee, or any such grantee, for such tax and interest. But  
8 if such administrator, executor or trustee, after being duly  
9 cited therefor, refuses or neglects to return his inventory,  
10 or to settle an account by reason whereof the judge of pro-  
11 bate cannot determine the amount of such tax, such ad-  
12 ministrator, executor or trustee shall be liable to the state  
13 on his administration bond for all damages occasioned  
14 thereby.

Sect. 11. If, upon the decease of a person leaving an  
2 estate liable to pay an inheritance tax, a will disposing  
3 of such estate is not offered for probate, or an application  
4 for administration made within six months after such de-  
5 cease, the proper probate court, upon application by the

6 tax attorney, shall appoint an administrator for such es-  
7 tate; whenever such a case is brought to the attention of  
8 the tax attorney, he shall petition for administration on  
9 such estate and the judge may appoint such tax attorney  
10 or other suitable person as such administrator; the tax  
11 attorney shall be entitled to costs as in other probate pro-  
12 ceedings.

Sect. 12. The tax attorney shall promptly commence  
2 proceedings for the recovery of any of said taxes within  
3 six months after the same become payable; and shall com-  
4 mence the same when the judge of a probate court certi-  
5 fies to him that the final account of an executor, admin-  
6 istrator or trustee has been filed in such court, and that  
7 the settlement of the estate is delayed because of the non-  
8 payment of said tax. The judge of the probate court shall  
9 so certify upon the application of any heir, legatee or other  
10 person interested therein, and may extend the time of pay-  
11 ment of said tax whenever the circumstances of the case  
12 require.

Sect. 13. Any administrator, executor or trustee, having  
2 in charge or trust any property subject to such tax, shall  
3 deduct the tax therefrom, or shall collect the tax thereon,  
4 and interest chargeable from the legatee or person entitled  
5 to said property, and he shall not deliver any specific leg-  
6 acy or property subject to said tax to any person until he  
7 has collected the tax thereon.

Sect. 14. Whenever any legacies subject to said tax shall

2 be charged upon or payable out of any real estate, the heir  
3 or devisee, before paying the same, shall deduct said tax  
4 therefrom and pay it to the executor, administrator or  
5 trustee, and the same shall remain a charge upon said real  
6 estate until it is paid; and payment thereof shall be en-  
7 forced by the executor, administrator or trustee, in the  
8 same manner as the payment of the legacy itself could be  
9 enforced.

Sect. 15. If any such legacy be given in money to any  
2 person for a limited period, such administrator, executor  
3 or trustee shall retain the tax on the whole amount; but if  
4 it is not in money, he shall make an application to the  
5 judge of probate having jurisdiction of his accounts to  
6 make an apportionment, if the case requires it, of the sum  
7 to be paid into his hands by such legatee on account of  
8 said tax and for such further order as the case may require.

Sect. 16. Administrators, executors, and trustees may sell  
2 so much of the estate of the deceased as will enable them  
3 to pay said tax in the same manner as they may be em-  
4 powered to do for the payment of his debts.

Sect. 17. Whenever for any reason the devisee, legatee  
2 or heir who has paid any such tax shall refund any portion  
3 of the property on which it was paid, or it shall be judi-  
4 cially determined that the whole or any part of such tax  
5 ought not to have been paid, said tax, or the due propor-  
6 tional part of said tax, shall be paid back to him by the  
7 executor, administrator or trustee.

Sect. 18. 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 inventory 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 tax attorney for the use of the state, and the register of probate shall notify the tax attorney of the failure of any executor, administrator or trustee to file an inventory as above provided.

Sect. 19. No final settlement of the account of any executor, administrator or trustee shall be accepted or allowed by any judge of probate unless it shall show, on oath or affirmation of the accountant, and the judge of said court shall find, that all taxes imposed by the provisions of section one, upon any property or interest therein belonging to the estate to be settled by said account, shall have been paid, and the receipt of the treasurer of state for such tax shall be the proper voucher for such payment.

Sect. 20. Where a non-resident decedent has more than one heir or his property is divided among more than one legatee, each heir, or in case of a will, each legatee shall be held to receive such proportion of the property within

5 the jurisdiction of this state as the amount of all property  
6 received by him as such heir or legatee bears to all the  
7 property of which said decedent died possessed unless there  
8 is a specific bequest of the property within the jurisdiction  
9 of the state of Maine. The amount of property of the  
10 estate of a non-resident which shall be exempt from the  
11 payment of an inheritance tax under section one shall be  
12 only such proportion of the whole exempted amount which  
13 is provided therein for the estates of resident decedents as  
14 the amount of the estate of the non-resident actually or  
15 constructively in this state bears to the total value of the  
16 non-resident decedent's estate wherever situated.

Sect. 21. When the personal estate passing from any  
2 person, not an inhabitant or resident of this state, as pro-  
3 vided in section one, shall consist in whole or in part of  
4 shares of any railroad, street railroad company or tele-  
5 graph or telephone company incorporated under the laws  
6 of this state and also of some other state or country, so  
7 much only of each share as is proportional to the part of  
8 such company's line lying within this state shall be con-  
9 sidered as property of such person within the jurisdiction  
10 of this state for the purposes of this chapter.

Sect. 22. Subject to the provisions of the preceding sec-  
2 tion if a foreign executor, administrator or trustee assigns  
3 or transfers any stock in any national bank located in this  
4 state or in any corporation organized under the laws of  
5 this state, owned by a deceased non-resident at the date

6 of his death and liable to a tax under the provisions of  
7 this chapter, the tax shall be paid to the treasurer of state  
8 upon certificate of the tax attorney of the amount due at  
9 the time of such assignment or transfer; and if it is not  
10 paid when due, such executor, administrator or trustee  
11 shall be personally liable therefor until it is paid. Sub-  
12 ject to the provisions of said section a bank located in this  
13 state or a corporation organized under the laws of this  
14 state which shall record a transfer of any share of its stock  
15 made by a foreign executor, administrator or trustee, or  
16 issue a new certificate for a share of its stock at the in-  
17 stance of a foreign executor, administrator or trustee be-  
18 fore all taxes imposed thereon by the provisions of this  
19 chapter have been paid, shall be liable for such tax in an  
20 action of debt brought by the tax attorney.

Sect. 23. No person or corporation shall deliver or trans-  
2 fer any securities or assets belonging to the estate of a  
3 non-resident decedent to anyone unless the authority to  
4 receive the same shall have been given by a probate court  
5 of this state or by the tax attorney on satisfactory evi-  
6 dence that all inheritance taxes provided for by this chap-  
7 ter have been paid, guaranteed or secured as hereinbefore  
8 provided. Any person or corporation who delivers or  
9 transfers any securities or assets in violation of the pro-  
10 visions of this section shall be liable to the state for the  
11 inheritance tax in an action of debt brought by the tax  
12 attorney.



Sect. 24. In the foregoing sections relating to inheritances  
2 the word "person" shall be construed to include bodies  
3 corporate as well as natural persons; the word "property"  
4 shall be construed to include both real and personal estate,  
5 and any form of interest therein whatsoever, including an-  
6 nuities. The words "aunt" and "uncle" shall not include  
7 great-aunts or great-uncles. The word "cousin" shall in-  
8 clude only first cousins. The words "brother" and "sister"  
9 shall not include half-brothers and half-sisters.

Sect. 25. The fees of judges or registers of probate for  
2 the duties required of them by this chapter shall be, for  
3 each order, appointment, decree, judgment or approval of  
4 appraisal or report required hereunder, fifty cents, and for  
5 copies of records, the fees that are now allowed by law  
6 for the same. And the administrator, executor, trustees or  
7 other persons paying said tax shall be entitled to deduct  
8 the amount of all such fees paid to the judge or register of  
9 probate from the amount of said tax to be paid to the treas-  
10 urer of state.

Sect. 26. Whenever the tax attorney shall have reason  
2 to believe that an inheritance tax is due the State of Maine,  
3 upon any transfer of any property, and that any person,  
4 firm, institution, company, association or corporation has  
5 possession, custody or control of any books, accounts,  
6 papers or documents relating to or evidencing such trans-  
7 fer, the tax attorney or his agent is hereby authorized and  
8 empowered to inspect and make copies of the books, rec-

9 ords, accounts, papers and documents of any such person,  
10 firm, institution, company, association or corporation, in-  
11 cluding the stock transfer book of any corporation for  
12 the purpose of acquiring any information deemed neces-  
13 sary or desirable by said tax attorney for the proper en-  
14 forcement of the inheritance tax law and for the collection  
15 of the full amount of tax which may be due the state. Any  
16 and all information acquired by said tax attorney or his  
17 agent shall be deemed and held by said tax attorney or his  
18 agent as confidential, and shall not be divulged, disclosed  
19 or made known by him or them except in so far as may be  
20 necessary for the enforcement of the provisions of this  
21 act. If the tax attorney or his agent, either during their  
22 employment by the state or after, divulge, disclose or make  
23 known any information acquired by such inspection and  
24 examination aforesaid, except in so far as the same may be  
25 necessary for the enforcement of the provisions of this act,  
26 shall be guilty of a misdemeanor and shall be punished by  
27 a fine of not more than five hundred dollars or by imprison-  
28 ment for not more than six months or by both such fine and  
29 imprisonment.

Sect. 27. The tax attorney shall have authority to re-  
2 quire the attendance before him at the office of the probate  
3 court in the county in which any estate is probated, of the  
4 executor or administrator of any estate probated in that  
5 county, or of any person interested therein, or any other  
6 person whom he may have reason to believe possesses

7 knowledge of the estate of said decedent, or knowledge  
8 of any property transferred by said decedent within the  
9 meaning of this act or knowledge of any facts that will  
10 aid said tax attorney or the probate court in the determina-  
11 tion of said tax. For the purpose of compelling the at-  
12 tendance of such person or persons before him, and for  
13 the purpose of appraising any property or interest sub-  
14 ject to or liable for any inheritance tax hereunder, and for  
15 the purpose of determining the amount of tax due thereon,  
16 the tax attorney is hereby authorized to issue subpoenas  
17 compelling the attendance of witnesses before him. Any  
18 person or persons who shall be served with a subpoena, is-  
19 sued by said tax attorney to appear and testify or to pro-  
20 duce books and papers, and who shall refuse or neglect to  
21 appear and testify or to produce books and papers relevant  
22 to such appraisal, as commended in such subpoena,  
23 shall be guilty of contempt of court. And he may examine  
24 and take evidence of such witnesses or of such executor or  
25 administrator, or other person under oath concerning such  
26 property and the value thereof, and concerning the property  
27 or the estate of such decedent subject to probate, and con-  
28 cerning any transfer made by such decedent within the  
29 meaning of this act. All fees for witnesses summoned un-  
30 der this section shall be paid by the estate and allowed by  
31 the judge of probate in the account of the administrator or  
32 executor.

Sect. 28. The attorney general shall, upon the taking ef-

2 fect of this act, appoint an assistant who shall be called  
3 tax attorney. The tax attorney so appointed shall per-  
4 form all the duties imposed upon the tax attorney by this  
5 law and such other duties as the attorney general shall di-  
6 rect. All the duties imposed upon the attorney general  
7 by chapter 51, sections 30, 31 and 33 of the revised statutes  
8 shall hereafter be performed by the tax attorney. The tax  
9 attorney shall receive a salary to be fixed by the attorney  
10 general with the approval of the Governor and Council  
11 and all expenses incurred in the performance of his duties.  
12 The salary and expenses of the tax attorney shall be paid  
13 out of the receipts from inheritance taxes.

Sect. 29. The treasurer of state shall annually on the  
2 first day of June, transfer to the tax attorney a list of all  
3 corporations that are more than six months in arrears in  
4 their franchise tax to the State of Maine. The tax attorney  
5 shall thereupon proceed to collect such tax. An action on  
6 the case may be brought for the collection of any franchise  
7 tax from a corporation. An affidavit of the treasurer of  
8 state annexed to the writ that the tax is due shall be prima  
9 facie evidence of the truth of the statement in the affidavit  
10 and shall entitle the state to judgment unless rebutted by  
11 competent and sufficient evidence.

Sect. 30. The tax attorney may compromise any franchise  
2 tax with the corporation liable for the same when in his  
3 judgment, the best interests of the state so demand, and  
4 it is impossible to collect the whole amount. The payment

5 of a tax so compromised with any corporation shall be in  
6 full settlement of the franchise tax.

Sect. 31. All payments of taxes under this act shall be  
2 made to the treasurer of state and shall be accompanied by  
3 a certificate from the tax attorney stating under what ar-  
4 rangement with the debtor the money was paid to the State  
5 of Maine. A separate account of all taxes so received shall  
6 be kept by the treasurer of state.

Sect. 32. The tax attorney shall investigate all instances  
2 where corporations have been excused from filing returns  
3 under the provisions of chapter 51, section 33, and if satis-  
4 fied that an excuse was improperly granted under said sec-  
5 tion, shall revoke such certificate, and notify the secretary  
6 of state.

Sect. 33. If, after investigation, the tax attorney believes  
2 that it is impossible to collect any overdue franchise tax,  
3 he shall report such fact to the treasurer of state, who shall  
4 thereupon charge off such tax upon his books as being un-  
5 collectable.

Sect. 34. The tax attorney may, with the approval of  
2 the attorney general, appoint agents as special investigators  
3 to aid in ascertaining the value of the property in any es-  
4 tate in which there is an inheritance tax. The agents so  
5 appointed shall receive their expenses and such pay as the  
6 attorney general with the approval of the Governor and  
7 Council shall authorize. The expenses and pay of such  
8 agents shall be charged to the receipts from inheritance  
9 taxes.

Sect. 35. Chapter 69 of the revised statutes and chapter  
2 266 of the public laws of 1917 are hereby repealed, except  
3 in so far as they refer to the substantative law governing  
4 the inheritance tax on estates of persons who died before  
5 this act goes into effect. The provisions of this act relat-  
6 ing to the enforcement of the inheritance tax law shall ap-  
7 ply to all estates where the inheritance tax has not been  
8 paid prior to the taking effect of this act.