

MAINE STATE LEGISLATURE

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NEW DRAFT

SEVENTY-NINTH LEGISLATURE

SENATE

NO. 242

In Senate, March 22, 1919.

Reported by Mr. Dearth from Committee on Judiciary and
laid on table to be printed under joint rules.

P. F. CRANE, Secretary.

Presented by Senator Dearth of Penobscot.

STATE OF MAINE

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

AN ACT to Amend Section One of Chapter Sixty-nine of the
Revised Statutes, Relating to the Assessment and Collection
of Inheritance Tax.

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

That section one of chapter sixty-nine of the revised stat-
2 utes be and hereby is amended by striking out the words,
3 "the property of which is by law exempt from taxation"
4 in the tenth and eleventh lines in said section, so that said
5 section as amended will read 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 in-
4 tangible, which shall pass by will, by the interstate laws
5 of this state, by allowance of a judge of probate to a widow
6 or child, by deed, grant, sale or gift, except in cases of a
7 bona fide purchase for full consideration in money or mon-
8 ey's worth, and except as herein otherwise provided, made
9 or intended to take effect in possession or enjoyment, after
10 the death of the grantor, to any person in trust or other-
11 wise, except to or for the use of an educational, charitable,
12 religious, or benevolent institution in this state, shall be
13 subject to an inheritance tax for the use of the state as
14 hereinafter provided. Property which shall so pass to or
15 for the use of (Class A) the husband, wife, lineal ancestor,
16 lineal descendant, adopted child, the adoptive parent, the
17 wife or widow of a son, or the husband of a daughter of a
18 decedent, shall be subject to a tax upon the value of each
19 bequest, devise or distributive share, in excess of the ex-
20 emption hereinafter provided, of one per cent if such value
21 does not exceed fifty thousand dollars, one and one-half
22 per cent if such value exceeds fifty thousand dollars and
23 does not exceed one hundred thousand dollars, and two per
24 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 which shall so pass to or for the use of
31 (Class B) a brother, sister, uncle, aunt, nephew, niece or
32 cousin of a decedent, shall be subject to a tax upon the
33 value of each bequest, devise or distributive share in ex-
34 cess of five hundred dollars, and the tax of this class shall
35 be four per cent of its value for the use of the state if such
36 value does not exceed fifty thousand dollars, four and one-
37 half per cent if its value exceeds fifty thousand dollars and
38 does not exceed one hundred thousand dollars and five per
39 cent if its value exceeds one hundred thousand dollars.
40 Property which shall pass to or for the use of any others
41 than members of Class A, Class B and the institutions ex-
42 cepted in the first sentence of this section, shall be sub-
43 ject to a tax upon the value of each bequest, devise or dis-
44 tributive share in excess of five hundred dollars, and the
45 tax of this class shall be five per cent of its value for the
46 use of the state if such value does not exceed fifty thou-
47 sand dollars, six per cent if its value exceeds fifty thou-
48 sand and does not exceed one hundred thousand dollars
49 and seven per cent if its value exceeds one hundred thou-
50 sand dollars. Administrators, executors and trustees, and
51 any grantees under such conveyances made during the
52 grantor's life shall be liable for such taxes, with interest,
53 until the same have been paid. All personal property or
54 any interest therein belonging to any deceased resident of
55 another state, shall be exempt from the payment of any

56 inheritance tax under this section, provided said other state
57 assesses no inheritance tax upon the personal property of
58 decedents who were resident in this state.'