

# MAINE STATE LEGISLATURE

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# EIGHTIETH LEGISLATURE

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**SENATE**

**NO. 141**

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In Senate, March 18, 1921.

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

L. ERNEST THORNTON, Secretary.

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## STATE OF MAINE

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**IN THE YEAR OF OUR LORD ONE THOUSAND  
NINE HUNDRED AND TWENTY-ONE**

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RESOLVE, Extending the Provisions of Chapter One Hundred and Sixty-three of the Resolves of Nineteen Hundred and Nineteen, in Regard to the Collateral Inheritance Tax and Probate Laws of the State of Maine.

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Resolved: That the provisions of chapter one hundred and  
2 sixty-three of the resolves of nineteen hundred and nineteen  
3 be and hereby are further extended for a term of two years,  
4 so that the committee appointed under said resolve may make  
5 its report to the legislature of nineteen hundred and twenty-  
6 three.

## STATEMENT OF FACTS

The committee appointed by Governor Milliken to carry out the provisions of this act consisted of John P. Deering of Saco, Charles P. Barnes of Houlton and D. Eugene Chaplin of Houlton.

The committee held two hearings and summoned judges of probate and registers of probate to Augusta as witnesses. It heard a great deal of evidence in regard to the matters in question and received much information. It also made a careful study of the probate laws and inheritance laws now in existence and made a comparison of the probate laws and inheritance tax laws of Maine with those of other states.

It has drafted about thirty amendments which it proposed to present to this legislature, but on account of the serious illness of one of the members of the committee, D. Eugene Chaplin, it was unable to complete its work. The committee feels that the work already done by it, at quite an expense to the state, should not be lost on account of the illness of one member and that the subject is so important that an extension of time of two years will add greatly to its accomplishments and not entail any great additional expense.