

# MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

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SENATE

NO. 192

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In Senate, March 2, 1923.

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

L. ERNEST THORNTON, Secretary.

Presented by Senator Buzzell of Waldo.

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STATE OF MAINE

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

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AN ACT Relating to Inheritance Taxes.

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

Chapter sixty-nine of the revised statutes as amended by 2 chapter two hundred sixty-six of the public laws of nine- 3 ten hundred seventeen, and chapters four and one hun- 4 dred eighty-seven of the public laws of nineteen hundred 5 nineteen, and chapter one hundred seventy-five of the pub- 6 lic laws of nineteen hundred twenty-one, is hereby further 7 amended by striking out the whole of said chapter, and 8 inserting in place thereof the following:

Section 1. All property within the jurisdiction of this 2 state and any interest therein, whether belonging to inhab-

3 itants of this state or not, and whether tangible or intan-  
4 gible which shall pass by will, by the intestate laws of this  
5 state, by allowance of a judge of probate to a widow, wid-  
6 ower, or child, by deed, grant, sale or gift, power of ap-  
7 pointment or otherwise, except in cases of a bona fide pur-  
8 chase for full consideration in money or money's worth,  
9 and except as herein otherwise provided, made or intended  
10 to take effect in possession or enjoyment after the death  
11 of the grantor, to any person in trust or otherwise except  
12 to or for the use of any educational, charitable, religious  
13 or benevolent institution in this state, (and except any grant,  
14 gift, devise or bequest of property made to any city, town  
15 or municipal corporation for any such or similar purposes,  
16 the property of which is by law exempt from taxation)  
17 shall be subject to an inheritance tax for the use of the  
18 state as hereinafter provided. Property which shall so  
19 pass to or for the use of (Class A), the husband, wife,  
20 lineal ancestor, lineal descendant, adopted child and the lin-  
21 eal descendants of such child, the adoptive parent, the wife  
22 or widow of a son, or the husband of a daughter of a de-  
23 cedent, shall be subject to a tax upon the value of each  
24 bequest, devise or distributive share, in excess of the ex-  
25 emption hereinafter provided of one per cent if such value  
26 does not exceed fifty thousand dollars, one and one-half  
27 per cent on the excess of fifty thousand dollars or less than  
28 one hundred thousand dollars; two per cent on the excess  
29 of one hundred thousand dollars or less than two hundred

30 thousand dollars; three per cent on the excess of two hun-  
31 dred thousand dollars. The value exempt from taxation  
32 to or for the use of a husband, wife, father, mother, child,  
33 adopted child or adoptive parent shall be in each case ten  
34 thousand dollars, and the value exempt from taxation to  
35 or for the use of any other member of Class A shall in  
36 each case be five hundred dollars. Property which shall  
37 so pass to or for the use of (Class B), a brother, half  
38 brother, sister, half sister, uncle, aunt, nephew, niece or first  
39 cousin of a decedent, shall be subject to a tax upon the  
40 value of each bequest, devise or distributive share in ex-  
41 cess of five hundred dollars, and the tax of this class shall  
42 be four per cent of its value for the use of the state if  
43 such value does not exceed fifty thousand dollars; five per  
44 cent on the excess of fifty thousand dollars or less than  
45 one hundred thousand dollars; six per cent on the excess  
46 of one hundred thousand dollars or less than two hundred  
47 thousand dollars; seven per cent on the excess of two hun-  
48 dred thousand dollars. Property which shall pass to or  
49 for the use of any others than members of Class A, Class  
50 B, and the institutions excepted in the first sentence of this  
51 section, and including great uncles, great aunts, grand  
52 nephews, grand nieces, cousins more remote than first  
53 cousins, or persons of any other kindred more remote shall  
54 be subject to a tax upon the value of each bequest, devise  
55 or distributive share, and the tax of this class shall be six  
56 per cent of its value for the use of the state if such value

57 does not exceed fifty thousand dollars; seven per cent on  
58 the excess of fifty thousand dollars or less than one hun-  
59 dred thousand dollars; eight per cent on the excess of one  
60 hundred thousand dollars or less than two hundred thou-  
61 sand dollars; nine per cent on the excess of two hundred  
62 thousand dollars. No tax shall be exacted upon property  
63 so passing which shall reduce its value below the amount  
64 of five hundred dollars. Administrators, executors and  
65 trustees and any grantees under such conveyances made  
66 during the grantor's life shall be liable for such taxes, with  
67 interest, until the same have been paid.

'Whenever any person or corporation shall exercise a  
2 power of appointment derived from any disposition of prop-  
3 erty made either before or after the passage of this act,  
4 such appointment when made shall be deemed a transfer  
5 taxable under the provisions of this act in the same man-  
6 ner as though the property to which such appointment re-  
7 lates belonged absolutely to the donee of such power and  
8 had been bequeathed or devised by such donee by will; and  
9 whenever any person or corporation possessing such a  
10 power of appointment so derived shall omit or fail to exer-  
11 cise, the same with the time provided therefor, in whole  
12 or in part a transfer taxable under the provisions of this  
13 act shall be deemed to take place to the extent of such  
14 omission or failure, in the same manner as though the per-  
15 sons or corporations thereby becoming entitled to the pos-  
16 session or enjoyment of the property to which such power

17 related had succeeded thereto by a will of the donee of the  
18 power failing to exercise such power, taking effect at the  
19 time of such omission or failure.

'Sect. 2. Whenever property shall descend by devise, de-  
2 scent, bequest or grant to a person for life or for a term  
3 of years and the remainder to another, except to or for the  
4 use of any educational, charitable, religious or benevolent  
5 institution in this state, and except any grant, gift, devise  
6 or bequest of property made to any city, town, or municipi-  
7 pal corporation for any such or similar purposes, the prop-  
8 erty of which is by law exempt from taxation, the value of  
9 the prior estate shall be determined by the actuaries' com-  
10 bined experience tables at four per cent compound interest  
11 and a tax imposed at the rate prescribed in the preceding  
12 section for the class to which the devisee, legatee or grantee  
13 of such estate belongs.

'In every case in which it is impossible to compute the  
2 present value of any interest, by reason of such interest  
3 being conditioned upon the happening of a contingency or  
4 dependent upon the exercise of a discretion or subject to  
5 a power of appointment or otherwise, the attorney general  
6 may effect such settlement of the tax as he shall deem for  
7 the best interest of the state and payment of the sum so  
8 agreed upon shall be a full satisfaction of such tax, but  
9 no agreement or settlement of the tax on a resident estate  
10 made by the attorney general shall be valid or binding upon  
11 the estate, or upon the state of Maine, until approved by

12 the judge of probate having jurisdiction. The executor,  
13 administrator, or trustee of a resident or non-resident es-  
14 tate coming within the provisions of this statute is hereby  
15 authorized and empowered to compromise the amount of  
16 tax due to the state under this chapter with the attorney  
17 general.

In case of devise, bequest or grant of real estate or per-  
2 sonal property made or intended to take effect in posses-  
3 sion or enjoyment after the death of the grantor, to take  
4 effect in possession or come into actual enjoyment after the  
5 expiration of one or more life estates or a term of years,  
6 whether conditioned upon the happening of a contingency,  
7 dependent upon the exercise of a discretion, subject to a  
8 power of appointment, or otherwise, the taxes upon which  
9 have not yet become due, the executor, administrator, trus-  
10 tee or grantee may (a) deposit with the state treasurer  
11 bonds or other negotiable obligations of the state of Maine  
12 or of the United States of America of such aggregate face  
13 amount as the judge of probate may from time to time  
14 deem necessary to adequately secure payment of such  
15 taxes, or (b) deposit with the state treasurer a sum of  
16 money sufficient in the opinion of the judge of probate to  
17 pay all taxes which may become due upon such devise,  
18 bequest or grant, or (c) any executor, administrator, trus-  
19 tee or grantee, or any person interested in such devise, be-  
20 quest or grant may give bond to the judge of the probate  
21 court having jurisdiction of the estate of the decedent, in

22 such amount and with such sureties as said court may  
23 approve, conditioned that the obligor shall notify the judge  
24 of probate when said taxes become due and shall then pay  
25 the same to the treasurer of state. In case of a deposit of  
26 money hereunder, the state treasurer shall pay to such ex-  
27 ecutor, administrator, trustee or grantee having the right  
28 to the use or income of such real or personal property, in-  
29 terest at the rate of three per cent per annum upon such  
30 deposit and, when said taxes shall become due, shall repay  
31 to the persons entitled thereto the difference between such  
32 part of the tax certified as remains unpaid and the amount  
33 deposited. In case of a deposit of bonds or other nego-  
34 tiable obligations with the state treasurer hereunder, he  
35 shall pay to such executor, administrator, trustee or grantee  
36 as aforesaid or persons entitled thereto the interest accru-  
37 ing thereon and, if such taxes shall be paid in full when  
38 due, shall return such bonds or obligations to the persons  
39 entitled thereto; but if such taxes shall not be paid when  
40 due, the state treasurer may sell all or any part of such  
41 bonds or obligations to satisfy such taxes and shall return  
42 to the persons entitled thereto all the proceeds of such sale,  
43 and all such bonds or obligations, remaining in his hands  
44 after satisfying such taxes.

'Sect. 3. Whenever a decedent appoints one or more ex-  
2 ecutors 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. Property belonging to a deceased resident of  
2 this state which shall be distributed by order of the pro-  
3 bate court subsequent to the second day of July, nineteen  
4 hundred and nine, and which is not therein at the time of  
5 his death, shall not be taxable under the provisions of this  
6 chapter if legally subject in another state or country to a  
7 tax of like character and amount to that imposed by sec-  
8 tion one, and if such tax be actually paid or guaranteed  
9 or secured in accordance with the law of such other state  
10 or country; if legally subject in another state or country  
11 to a tax of like character, but of less amount than that im-  
12 posed by section one and such tax be actually paid, guar-  
13 anteed or secured as aforesaid, such property shall be tax-  
14 able under the provisions of section one to the extent of  
15 the difference between the tax thus actually paid, guaran-  
16 teed or secured, and the amount for which such property  
17 would otherwise be liable under this chapter.

‘Sect. 5. The court of probate, having either principal  
2 or ancillary jurisdiction of the settlement of the estate of  
3 the decedent, shall have jurisdiction to hear and determine  
4 all questions in relation to the taxes imposed by this chap-  
5 ter that may arise hereunder affecting any devise, legacy

6 or inheritance, subject to appeal as in other cases, and the  
7 attorney general shall represent the interests of the state  
8 in any such proceedings. The judge of probate, having  
9 jurisdiction as aforesaid, shall fix the time and place for  
10 hearing and determining such questions and shall give pub-  
11 lic notice thereof and personal notice to the executor, ad-  
12 ministrator or trustee. Appeals in behalf of the estate shall  
13 be taken in the name of the executor, administrator or trus-  
14 tee and service upon the attorney-general shall be sufficient.  
15 When appeals are taken by the state, service shall be made  
16 upon the executor, administrator or trustee.

‘Sect. 6. The registers of probate in the several counties  
2 shall deliver to the attorney-general, on or before the first  
3 day of June in each year, a list of all estates in which it  
4 appears from the record 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 than  
7 one year prior to the time of filing such list, and in which  
8 no inheritance tax has been assessed or paid. Said list  
9 shall contain the name of the deceased, the date of the ad-  
10 ministration granted, and the name and residence of the  
11 adiministrator or executor.

‘Sect. 7. A copy of the inventory of every estate, any  
2 part of which may be subject to a tax under the provisions  
3 of section one, or if the same can be conveniently sepa-  
4 rated, then a copy of such part of such inventory with the  
5 appraisal thereof, shall be sent by mail by the register of

6 the court of probate in which such inventory is filed, to  
7 the attorney general within ten days after the same is filed.  
8 The fees for such copy shall be paid by the executor, ad-  
9 ministrator or trustee, and allowed in his account.

‘Sect. 8. Except as otherwise provided, the value of such  
2 property as may be subject to said tax shall be its actual  
3 market value at time of death of decedent as found by the  
4 judge of probate, after public notice or personal notice to  
5 the attorney general and all persons interested in the suc-  
6 cession of said property, or the attorney general or any of  
7 said persons interested may apply to the judge of probate  
8 having jurisdiction of the estate and on such application  
9 the judge shall appoint one or three disinterested persons,  
10 who, first being sworn, shall view and appraise such prop-  
11 erty at its actual market value at time of death of decedent  
12 for the purposes of said tax, and shall make return thereof  
13 to said probate court, which return may be accepted by said  
14 court in the same manner as the original inventory of such  
15 estate is accepted, and if so accepted it shall be binding  
16 upon the person by whom such tax is to be paid, and upon  
17 the state. And the fees of the appraiser or appraisers shall  
18 be fixed by the judge of probate and paid by the executor,  
19 administrator or trustee.

‘In case of a devise, descent, bequest or grant to take effect  
2 in possession or enjoyment after the expiration of one or  
3 more life estates or of a term of years, the tax shall be  
4 assessed on the actual value of the property or interest

5 therein coming to the beneficiary at the time when he be-  
6 comes entitled to the same in possession or enjoyment. The  
7 value of an annuity or a life interest in any such property,  
8 or any interest therein less than an absolute interest, shall  
9 be determined by the actuaries' combined experience tables,  
10 at four per cent compound interest; but when an annuity,  
11 or a life interest is terminated by the death of the annuitant  
12 or life tenant, and the tax upon such interest is not due  
13 and has not been paid in advance, the value of said inter-  
14 est for the purposes of taxation under this chapter shall  
15 be the amount of the annuity or income actually paid or  
16 payable to the annuitant or life tenant during the period  
17 for which he was entitled to the annuity or was in pos-  
18 session of the life estate.

'Sect. 9. Except as hereinafter provided, all taxes im-  
2 posed by law upon the estates of deceased residents or non-  
3 residents shall be paid by the executors, administrators, trus-  
4 tees, or any interested party within one year after the grant-  
5 ing of letters testamentary, administration or of trust, to  
6 the treasurer of state, and if the same are not paid within  
7 ten days from the date of decree determining such tax,  
8 interest at the rate of ten per cent per annum shall be  
9 charged and collected from the date of said decree, but the  
10 court shall be charged and collected from the date of said  
11 decree, but the court may upon written application for  
12 cause, extend the one-year period. In any event, interest  
13 shall be charged and collected at the rate of ten per cent

14 per annum on whatever amount of tax may be determined,  
15 from the expiration of said one year or the expiration of  
16 extension of time, to the time of payment thereof; except  
17 that in all cases where there shall be a devise, descent or  
18 bequest to take effect in possession or come into actual en-  
19 joyment after the expiration of one or more life estates  
20 or of a term of years, the taxes thereon shall be payable  
21 by the executors, administrators or trustees in office when  
22 such right of possession accrues, or, if there is no such  
23 executor, administrator or trustee, by the persons so en-  
24 titled thereto, at the expiration of one year from the date  
25 when the right of possession accrues to the persons so en-  
26 titled, and if not so paid, interest shall be charged and col-  
27 lected as above provided; but no such tax and interest upon  
28 estates of residents or inhabitants of this state shall be ac-  
29 cepted except upon presentation of a certificate from the  
30 probate court showing the amount of such tax and interest  
31 due.

I. It shall be the duty of the personal representative of  
2 the estate of said deceased to petition the probate court  
3 having jurisdiction to assess such tax before payment of  
4 any legacies or distributive shares and before the expira-  
5 tion of one year after the granting of letters aforesaid, or  
6 any interested party may petition.

II. The register of probate shall send by mail, notice  
2 of the pendency of any petition, to the office of the attor-  
3 ney general, at least seven days before the hearing thereon.

4 The failure to comply with any of the terms of this chap-  
5 ter, shall be cause for removal of any trust officer by the  
6 court of its own volition, or by petition, and forthwith, upon  
7 such removal, the court shall appoint a successor.

‘Sect. 10. After the expiration of the year mentioned in  
2 the foregoing section, the attorney general, or some per-  
3 son designated by him, may present to the probate court  
4 having jurisdiction, any petition now authorized by law  
5 which may facilitate the collection of such tax. Such no-  
6 tice shall be given on such petition as the judge of probate  
7 in his discretion shall require. The attorney general may  
8 appear and be heard upon the assessment of such tax and  
9 an appeal may be had from the decree of the judge of pro-  
10 bate by either party.

‘The real estate of which the decedent died seized or pos-  
2 sessed, subject to tax as aforesaid, shall be charged with a  
3 lien for all such tax and interest, which lien may be dis-  
4 charged by the payment of all taxes and interest thereon  
5 due, and to become due from said estate, or by an order  
6 or decree of the probate court discharging said lien granted  
7 upon the deposit with said court of a sum of money or  
8 a bond sufficient to secure to the state the payment of any  
9 tax and interest thereon due or to become due from said  
10 estate. All decrees made under this section in regard to  
11 real estate shall be recorded in the registry of deeds in the  
12 county where such real estate is located.

‘Sect. 11. After failure to pay such tax, as provided in

2 section nine, such an administrator, executor or trustee is  
3 liable to the state on his administration bond for such tax  
4 and interest, and an action shall lie thereon without the  
5 authority of the judge of probate; or an action of debt  
6 may be maintained in the name of the state against any  
7 such administrator, executor or trustee, or any such grantee,  
8 for such tax and interest. But if such administrator, ex-  
9 ecutor or trustee, after such notice, if any, as the court  
10 may order, refuses or neglects to return his inventory or  
11 to settle an account, by reason whereof the judge of pro-  
12 bate cannot determine the amount of such tax, such admin-  
13 istrator, executor or trustee shall be liable to the state on  
14 his administration bond for all damages occasioned there-  
15 by, and may be removed and a successor appointed in the  
16 discretion of the court.

‘Sect. 12. If, upon the decease of a person leaving an  
2 estate liable to pay an inheritance tax, a will disposing of  
3 such estate is not offered for probate or an application for  
4 administration made within six months after such decease,  
5 the proper probate court upon application by the attorney  
6 general, shall appoint an administrator for such estate;  
7 whenever such a case is brought to the attention of the  
8 attorney general, he shall petition for administration on  
9 such estate and the judge may appoint such attorney gen-  
10 eral or other suitable person as such administrator; the  
11 attorney general shall be entitled to costs as in civil cases

12 in the supreme judicial court, and execution may issue  
13 therefor against the estate.

#### DUTIES OF EXECUTORS AND ADMINISTRATORS

‘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 under section nine from the legatee  
5 or person entitled to said property, and he shall not deliver  
6 any specific legacy or property subject to said tax to any  
7 person until he 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 trustee,  
5 and the same shall remain a charge upon said real estate  
6 until it is paid; and payment thereof shall be enforced  
7 by the executor, administrator or trustee in the same manner  
8 as the payment of the legacy itself could be 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  
4 if it be not in money, he shall make an application to the  
5 judge of probate having jurisdiction of his accounts to make  
6 an apportionment, if the case requires it, of the sum to be  
7 paid into his hands by such legatee on account of said tax  
8 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 neg-  
2 lects or refuses to file an inventory of the estate under his  
3 charge, within three months from the date of the warrant  
4 of appraisal, unless such time be extended by the judge  
5 of probate, and if he neglects or refuses to file such inven-  
6 tory within sixty days thereafter, he shall be liable to a  
7 penalty of not more than five hundred dollars which shall  
8 be recovered in an action of debt by the attorney general  
9 for the use of the state, and the register of probate shall  
10 notify the attorney general of the failure of any executor,  
11 administrator or trustee to file an inventory as above pro-  
12 vided.

'Sect. 19. No final account of an executor, administrator  
2 or trustee shall be allowed by the probate court unless such  
3 account shows, and the judge of said court finds, that all  
4 taxes imposed by this chapter upon any property or inter-

5 est therein belonging to the estate to be settled by said  
6 account and already payable have been paid, and that all  
7 taxes which may become due on said estate have been paid  
8 or settled as hereinbefore provided, or that the payment  
9 thereof to the state is secured by bond or deposit or by  
10 lien on real estate.

“The fact that an estate may later become subject to a tax  
2 imposed by this chapter, or that a tax hereby imposed is  
3 due and the amount thereof cannot be ascertained, shall not  
4 prevent the allowance of the final account of the executor,  
5 administrator or trustees thereof, if it appears that all taxes  
6 imposed by this chapter for which such estate is liable,  
7 which are already payable and the amount of which can  
8 be ascertained, have been paid, and that such property or  
9 interest therein has been transferred to a trustee appointed  
10 by a probate court of the state who has given bond, with  
11 sufficient sureties, in such a sum as to insure the payment  
12 of all taxes which are or may become due on said estate,  
13 unless such trustee is exempted from giving sureties by the  
14 probate court appointing him; and such trustee shall be  
15 liable for such taxes and the interest thereon in the same  
16 manner and to the same amount as if he had been the ex-  
17 ecutor, administrator or trustee originally liable therefor,  
18 and the property received by him shall be subject to a lien  
19 for said taxes and interest until the same are paid.

#### ESTATES OF NON-RESIDENTS

‘Sect. 20. Where a non-resident decedent has more than

2 one heir or his property is divided among more than one  
3 legatee, each heir, or in case of a will, each legatee shall  
4 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. The  
8 amount of property of the estate of a non-resident which  
9 shall be exempt from the payment of an inheritance tax  
10 under section one shall be only such proportion of the whole  
11 exempted amount which is provided therein for the estates  
12 of resident decedents, as the amount of the estate of the  
13 non-resident actually or constructively in this state bears  
14 to the total value of the non-resident decedent's estate wher-  
15 ever situated.

‘Sect. 21. Any personal representative, trustee, heir or  
2 legatee of a non-resident decedent desiring to transfer prop-  
3 erty having its situs in this state may make application to  
4 the attorney general for the determination of whether there  
5 is any tax due to the state on account of the transfer of  
6 the decedent's property, and such applicant shall furnish  
7 the attorney general with an affidavit setting forth such  
8 facts in regard to the estate of a decedent as may be re-  
9 quired by the attorney general in order to determine the  
10 tax. Such affidavits shall be subscribed and sworn to by  
11 the personal representative of the decedent or some other  
12 person having knowledge of the facts therein set forth.  
13 The statements in any such affidavits as to the value or

14 otherwise shall not be binding on the attorney general in  
15 case he believes the same to be untrue. From the infor-  
16 mation so furnished to him and such other information as  
17 he may have with reference thereto, the attorney general  
18 shall, with reasonable expedition, determine the amount of  
19 tax, if any, due to the state under the provisions of this  
20 act and notify the person making the application of the  
21 amount thereof claimed to be due. On payment of the tax  
22 so determined to be due or in case there is no tax due to  
23 the state, the attorney general shall issue a consent for trans-  
24 fer of the property so owned by the decedent.

‘In all cases where there is real estate in Maine belonging  
2 to a non-resident decedent, the representative of the estate  
3 of such decedent shall probate the will or take out letters  
4 of administration in this state, and when there is no neces-  
5 sity for further probate proceedings, the attorney general  
6 shall be authorized to determine the value of the real estate  
7 and proceed with the assessment of tax as specified in the  
8 preceding section.

‘Any person aggrieved by the determination of the attor-  
2 ney general in any matter hereinbefore provided for by  
3 section twenty-one, may, within twenty days thereafter,  
4 appeal to the probate court of Kennebec county, or to the  
5 probate court of any other county in which property of  
6 the estate may be located, by filing with the attorney gen-  
7 eral a notice in writing setting forth his objections to such  
8 determination and that he appeals therefrom and thereupon

9 within ten days thereafter the attorney general shall trans-  
10 mit the original papers and records which have been filed  
11 with him in relation to such application for consent, to the  
12 register of the probate court to which the appeal shall have  
13 been taken, and thereupon said court shall acquire juris-  
14 diction of such application and proceeding. Upon eight  
15 days' notice given to the attorney general by the appellant,  
16 the matter may be brought on for hearing and determi-  
17 nation by such court either in term time or vacation, at a  
18 regular or special term of said court, or at chambers as  
19 may be directed by order of the court. The said court may  
20 determine any and all questions of law and fact necessary  
21 to the enforcement of the provisions of this act according  
22 to its intent and purpose, and may by order direct the cor-  
23 rection, amendment or modification of any determination  
24 made by the attorney general.

'Sect. 22. 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, or 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 lines 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. 23. If a foreign executor, administrator or trustee

2 assigns or transfers any stock in any national bank located  
3 in this state or in any corporation organized under the laws  
4 of this state, owned by a deceased non-resident at the date  
5 of his death and liable to a tax under the provisions of this  
6 chapter, the tax shall be paid to the treasurer of state at  
7 the time of such assignment or transfer; and if it is not  
8 paid when due, such executor, administrator or trustee shall  
9 be personally liable therefor until it is paid; or pending  
10 final determination of tax, a surety company bond in such  
11 sum as the attorney general may determine may be filed  
12 by the representative of the estate with the treasurer of  
13 state for the payment of such tax, within one year after  
14 the grant of letters testamentary, administration or of trust,  
15 as may be finally determined. Any bank located in this  
16 state or a corporation organized under the laws of this state  
17 which shall record a transfer of any share of its stock made  
18 by a foreign executor, administrator or trustee, or issue a  
19 new certificate for a share of its stock at the instance of  
20 a foreign executor, administrator or trustee before all taxes  
21 imposed thereon by the provisions of this chapter have been  
22 paid, or secured as hereinbefore provided, shall be liable  
23 for such tax in an action of debt brought by the attorney  
24 general.

'Sect. 24. 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 any one, unless authority to deliver  
4 or transfer shall have been given by the attorney general

5 of the state of Maine upon satisfactory evidence that all  
6 inheritance taxes provided for by this chapter have been  
7 paid, guaranteed or secured, as hereinbefore provided. Any  
8 person or corporation that delivers or transfers any securi-  
9 ties or assets in violation of the provisions of this section  
10 shall be liable for such tax in an action of debt brought  
11 by the attorney general.

'Sect. 25. Administrators, executors, trustees or other  
2 persons paying said tax may deduct not exceeding two dol-  
3 lars from the tax assessed against each beneficiary for the  
4 purpose of compensating the judge of probate for special  
5 duties required by the provisions of this act, and the bal-  
6 ance of said tax shall be paid to the treasurer of state.

'Sect. 26. 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  
6 annuities.'