

MAINE STATE LEGISLATURE

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EIGHTY - THIRD LEGISLATURE

House Document

No. 11

House of Representatives, Jan. 19, 1927.

Referred to Committee on Federal Relations and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Holman of Bangor.

STATE OF MAINE

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

CONCURRENT RESOLUTION Memorializing the Congress
of the United States to Abolish the Federal Estate (Inher-
itance) Tax.

Whereas, the Federal Estate (Inheritance) Tax Law, as amended February 26, 1926, provides that the estate liable thereunder shall be credited with any inheritance tax paid by the beneficiaries to the state, or states, the credit not to exceed eighty per cent of the Federal levy; and,

Whereas, this amendment menaces the rights of the states, because its object is to persuade them to abandon their state inheritance tax laws in favor of statutes based on the federal law. The tax not being required for revenue at this time, its

only object now must be to force uniformity of this tax in all the states, and,

Whereas, the Federal Government in the past has only entered the field of the inheritance taxation in war time as an emergency measure; and,

Whereas, the increasing financial burden upon state governments makes it necessary to conserve every logical source of revenue;

Therefore, Be it resolved, the Senate concurring, that we
2 hereby request the present congress to repeal immediately
3 the Federal Estate (Inheritance) Tax provisions of the
4 revenue law effective February 26, 1926, and abandon this
5 field of taxation in time of peace, and leave this source of
6 revenue for the state legislatures of the various states to
7 deal with as they may see fit.

Be it further resolved, that certified copies of this concur-
2 rent resolution be forwarded to the senators and representa-
3 tives from Maine in the congress of the United States.