

MAINE STATE LEGISLATURE

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EIGHTY-THIRD LEGISLATURE

House Document

No. 136

H. P. 527

House of Representatives, Feb. 11, 1927.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Page of Skowhegan.

STATE OF MAINE

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

AN ACT Repealing the Inheritance Tax Law as to Non-
Resident Decedents.

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

Section 1. Section one of chapter sixty-nine of the revised
2 statutes of nineteen hundred sixteen as amended by chap-
3 ter two hundred sixty-six of the public laws of nineteen
4 hundred seventeen, and chapter one hundred eighty-seven
5 of the public laws of nineteen hundred nineteen is hereby
6 further amended so as to read as follows:

'Section 1. All property within the jurisdiction of this
2 state, and any interest therein, whether tangible or intan-
3 gible, belonging to the inhabitants of this state, and all
4 tangible property within this state whether belonging to in-

5 habitants of this state or not, which shall pass by will, by
6 the intestate laws of this state, by allowance of a judge of
7 probate to a widow or child, by deed, grant, sale or gift,
8 except in cases of a bona fide purchase for full considera-
9 tion in money or money's worth, and except as herein other-
10 wise provided, made or intended to take effect in posses-
11 sion or enjoyment after the death of the grantor, to any
12 person in trust or otherwise, except to or for the use of
13 any educational, charitable, religious or benevolent insti-
14 tution in this state, shall be subject to an inheritance tax
15 for the use of the state as hereinafter provided. Property
16 which shall so pass to or for the use of (Class A) the
17 husband, wife, lineal ancestor, lineal descendant, adopted
18 child, the adoptive parent, the wife or widow of a son, or
19 the husband of a daughter of a decedent, shall be subject
20 to a tax upon the value of each bequest, devise or distribu-
21 tive share, in excess of the exemption hereafter provided,
22 of one per cent if such value does not exceed fifty thousand
23 dollars, one and one-half per cent if such value exceeds
24 fifty thousand dollars and does not exceed one hundred
25 thousand dollars, and two per cent if such value exceeds
26 one hundred thousand dollars; the value exempt from tax-
27 ation to or for the use of a husband, wife, father, mother,
28 child, adopted child or adoptive parent shall in each case
29 be ten thousand dollars, and the value exempt from tax-
30 ation to or for the use of any other member of (Class A)
31 shall in each case be five hundred dollars. Property which

32 shall so pass to or for the use of (Class B) a brother, sis-
33 ter, uncle, aunt, nephew, niece or cousin of a decedent, shall
34 be subject to a tax upon the value of each bequest, devise
35 or distributive share in excess of five hundred dollars, and
36 the tax of this class shall be four per cent of its value for
37 the use of the state if such value does not exceed fifty
38 thousand dollars, four and one-half per cent if its value
39 exceeds fifty thousand dollars and does not exceed one
40 hundred thousand dollars and five per cent if its value ex-
41 ceeds one hundred thousand dollars. Property which shall
42 pass to or for the use of any others than members of Class
43 A, Class B and the institutions excepted in the first sen-
44 tence of this section, shall be subject to a tax upon the
45 value of each bequest, devise or distributive share in ex-
46 cess of five hundred dollars, and the tax of this class shall
47 be five per cent of its value for the use of the state if such
48 value does not exceed fifty thousand dollars, six per cent
49 if its value exceeds fifty thousand and does not exceed one
50 hundred thousand dollars and seven per cent if its value
51 exceeds one hundred thousand dollars. Administrators, ex-
52 ecutors and trustees, and any grantees under such convey-
53 ances made during the grantor's life shall be liable for such
54 taxes, with interest, until the same have been paid.'

Sect. 2. Section twenty-two of said chapter sixty-nine of
2 the revised statutes of nineteen hundred sixteen as amended
3 by section two of chapter two hundred sixty-six of the

4 public laws of nineteen hundred seventeen is hereby fur-
5 ther amended so as to read as follows:

‘Sect. 22. 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 tangible property
5 within the jurisdiction of this state as the amount of all
6 property received by him as such heir or legatee bears to
7 all the property of which said decedent died possessed.
8 The amount of property of the estate of a non-resident
9 which shall be exempt from the payment of an inheritance
10 tax under section one shall be only such proportion of the
11 whole exempted amount which is provided therein for the
12 estates of resident decedents, as the amount of the tangible
13 estate of the non-resident actually in this state bears to
14 the total value of the non-resident decedent’s estate wher-
15 ever situated.’

Sect. 3. Section twenty-three of said chapter sixty-nine
2 of the revised statutes of nineteen hundred sixteen is here-
3 by repealed.

Sect. 4. Section twenty-five of said chapter sixty-nine of
2 the revised statutes of nineteen hundred sixteen is hereby
3 repealed.

Sect. 5. Section twenty-six of said chapter sixty-nine of
2 the revised statutes of nineteen hundred sixteen is hereby
3 amended so as to read as follows:

‘Sect. 26. No person or corporation shall deliver or trans-

2 fer any tangible assets belonging to the estate of a non-resi-
3 dent decedent to anyone unless authority to receive the
4 same shall have been given by a probate court of this state,
5 upon satisfactory evidence that all inheritance taxes pro-
6 vided for by this chapter have been paid, guaranteed or
7 secured as hereinbefore provided. Any person or corpo-
8 ration that delivers or transfers any tangible assets in vio-
9 lation of the provisions of this section shall be liable for
10 such tax in an action of debt brought by the attorney-gen-
11 eral.'