

# MAINE STATE LEGISLATURE

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# EIGHTY - THIRD LEGISLATURE

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**House Document**

**No. 617**

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House of Representatives, April 7, 1927.

On motion of Mr. Littlefield tabled pending motion of Mr. Hale to adopt Senate Amendment B, and Senate Amendment B ordered printed.

CLYDE R. CHAPMAN, Clerk.

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## STATE OF MAINE

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

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### SENATE AMENDMENT B TO H. D. 136

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Amend House Document No. 136 by striking out all after  
2 the enacting clause and inserting in place thereof the fol-  
3 lowing :

‘Section 1. Chapter sixty-nine of the revised statutes of  
2 nineteen hundred sixteen as amended by section three of  
3 chapter two hundred twenty-six of the public laws of nine-  
4 teen hundred seventeen is hereby amended by inserting and  
5 adding as section twenty-four of said chapter the following:

Sect. 24. The tax imposed by section one shall not be pay-  
2 able in respect of intangible personal property if the de-  
3 cedent is a resident of a state or territory of the United  
4 States which at the time of his death did not impose a

5 legacy or succession tax or a death tax of any character  
6 in respect of intangible personal property within said state  
7 or territory on residents of this state, or if the laws of the  
8 state or territory of residence of the decedent at the time  
9 of his death contained a reciprocal provision under which  
10 non-residents were exempted from legacy or succession  
11 taxes or death taxes of every character in respect of intan-  
12 gible personal property providing the state or territory of  
13 residence of such non-residents allowed a similar exemption  
14 to residents of the state or territory of residence of such  
15 decedent. For the purposes of this section the District of  
16 Columbia shall be considered a territory of the United  
17 States. The provisions of this section shall apply only to  
18 the estates of non-residents who die after July first, nine-  
19 teen hundred twenty-eight.'