

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

House Document

No. 367

H. P. 1148. House of Representatives, Feb. 14, 1929.

Referred to Committee on Appropriations and Financial Affairs and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Foster of Ellsworth.

STATE OF MAINE

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

AN ACT Relating to Payment of Succession Taxes.

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

Revised statutes chapter sixty-nine, section nine, relating
2 to payment of succession taxes, duty of personal repre-
3 sentatives and registers of probate, amended. Section nine
4 of chapter sixty-nine of the revised statutes is hereby
5 amended by striking out the words "to the treasurer of
6 state" in the third line of said section and inserting in place
7 thereof the words 'ninety-eight per cent to the treasurer of
8 state and two per cent to the treasurer of the county where
9 the tax is assessed'; and by striking out the words "to the
10 attorney-general" in the third and fourth lines of said sec-

11 tion and inserting in place thereof the words 'ninety-eight
12 per cent to the attorney-general and two per cent to the
13 treasurer of the county where the tax is assessed,' so that
14 said section, as amended, shall read as follows:

'Sect. 9. When and to whom taxes shall be paid; duty of
2 personal representative of deceased; register of probate
3 shall send copy of petition to attorney general. All taxes
4 imposed by section one upon the estates of deceased resi-
5 dents of this state shall be payable ninety-eight per cent to
6 the treasurer of state and two per cent to the treasurer of
7 the county where the tax is assessed, and all taxes imposed
8 by section one upon the estates of non-resident decedents,
9 ninety-eight per cent to the attorney general and two per
10 cent to the treasurer of the county where the tax is assessed,
11 by the executors, administrators or trustees at the expira-
12 tion of two years after the granting of letters testamentary
13 or of administration; but if legacies or distributive shares
14 are paid within two years, the tax thereon shall be payable
15 at the same time; and if the same are not so paid, interest
16 at the rate of six per cent a year shall be charged and col-
17 lected from the time the same became payable; but no such
18 tax upon estates of residents or inhabitants of this state
19 shall be accepted except upon presentation of a certificate
20 from a probate court showing the amount of such tax due.
21 It shall be the duty of the personal representative of said
22 deceased to petition the probate court having jurisdiction
23 to assess such taxes before the payment of any such legacies

24 or distributive shares, and before the expiration of two
25 years after the granting of letters aforesaid. The register
26 of probate shall send by mail, a copy of such petition to
27 the attorney general at least seven days before the hearing
28 thereon unless the attorney general in writing waives the
29 same.'