

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

Senate Document

No. 190

S. P. 453

In Senate, Feb. 20, 1929.

The President laid before the Senate and on motion by Senator Martin of Kennebec referred to Committee on Taxation and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Martin of Kennebec.

STATE OF MAINE

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

AN ACT to Amend Section One of Chapter Sixty-nine of the Revised Statutes, Relating to the Assessment and Collection of Inheritance Tax.

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

That section one of chapter sixty-nine of the revised statutes as amended by chapter one hundred eighty-seven of the public laws of nineteen hundred and nineteen, be and hereby is amended so as to read as follows:

'Section 1. *Bequests to Charitable, Educational and Benevolent Institutions Exempt from Inheritance Tax.* All property within the jurisdiction of this state, and any inter-

4 est therein, whether belonging to inhabitants of this state
5 or not, and whether tangible or intangible, which shall pass
6 by will, by the intestate laws of this state, by allowance of
7 a judge of probate to a widow or child, by deed, grant, sale
8 or gift, except in cases of a bona fide purchase for full
9 consideration in money or money's worth, and except as
10 herein otherwise provided, made or intended to take effect
11 in possession or enjoyment after the death of the grantor,
12 to any person in trust or otherwise, except to or for the use
13 of 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 hus-
17 band, wife, lineal ancestor, lineal descendant, adopted child,
18 the adoptive parent, the wife or widow of a son, or the
19 husband of a daughter of a decedent, shall be subject to a
20 tax upon the value of each bequest, devise or distributive
21 share, in excess of the exemption hereinafter provided, of
22 one per cent if such value does not exceed fifty thousand
23 dollars, one and one-half per cent on all excess up to one
24 hundred thousand dollars, and two per cent on all excess
25 of one hundred thousand dollars; the value exempt from
26 taxation to or for the use of a husband, wife, father, mother,
27 child, adopted child or adoptive parent shall in each case be
28 ten thousand dollars, and the value exempt from taxation
29 to or for the use of any other member of (Class A) shall
30 in each case be five hundred dollars. Property which shall

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