

MAINE STATE LEGISLATURE

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EIGHTY-FIFTH LEGISLATURE

Legislative Document

No. 405

H. P. 926

House of Representatives, Feb. 6, 1931.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. McCart of Eastport.

STATE OF MAINE

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

AN ACT Relating to Reports on Inheritance Taxes.

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

Section thirty-two of chapter seventy-seven of the revised statutes is hereby amended by adding after the word "clerk" in the next to the last line of said section the words 'and the town or city tax assessors shall report to the attorney general of the state and the treasurer of the state each year any changes in the tax assessments brought about by death of the prior owner,' and by adding after the word "state" in the second line thereof the words 'and the attorney general of the state,' so that said section when amended shall read as follows:

'Sect. 32. Duties of town and city clerks. Clerks of cities and towns shall report to the treasurer of state and the attorney general of the state the names of all persons dying within their respective municipalities who in the judgment of said clerks leave estates the value whereof exceeds five hundred dollars, together with the names of husband, wife, and next of kin so far as known to him; such report shall be mailed to the treasurer of state within ten days of the time when the certificate of death is filed with such clerk. And the town or city tax assessors shall report to the attorney general of the

state and the treasurer of the state each year any changes in the tax assessments brought about by death of the prior owner. The treasurer of state shall prepare and furnish blanks for such returns.'