

MAINE STATE LEGISLATURE

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EIGHTY - SIXTH LEGISLATURE

Legislative Document

No. 8

H. P. 21

House of Representatives, Jan. 11, 1933.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Tompkins of Houlton.

STATE OF MAINE

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

AN ACT Providing Reciprocal Relations in Respect to Death
Duties in the Taxation of Non-Resident Estates.

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

Section 1. **Proof of payment of death taxes to be filed in probate court.** At any time before the expiration of fifteen months after the qualification in any probate court in this state of an executor of the will of, or administrator of the estate of, a non-resident decedent, the executor or administrator shall file with the court proof that all death taxes, together with interest or penalties thereon, due to the state of domicile of such decedent, or to any political sub-division thereof, have been paid or secured, or that no such taxes, interest or penalties are due, as the case may be.

Sec. 2. **Form of proof; proceedings when proof is not filed.** The proof required by section 1 may be in the form of a certificate issued by the official charged with the administration of the death tax laws of the state of domicile. If such proof is not filed as therein provided the register of probate shall forthwith notify by mail the official of the state of domicile so far as is known to him (a) the name, date of death and last domicile of the decedent, (b) the name and address of each executor or administrator, (c) an estimate of the value of all the property of the estate, (d) the fact that the executor or

administrator has not filed the proof required in section 1 of this act. The register shall attach to such notice a plain copy of the will and codicils of such decedent, if he died testate, or if he died intestate, a list of his heirs and next of kin, so far as is known to such register. Within 60 days after the mailing of such notice, the official of the state of domicile may file with the probate court in this state a petition for an accounting in such estate. Said official shall, for the purposes of this act, be a party interested for the purpose of petitioning for such accounting; and if a petition be filed within said period of 60 days, the probate court shall decree an accounting, and upon such accounting being filed and approved shall decree the remission to the fiduciary appointed by the probate court of the state of domicile of the balance of the intangible personalty after the payment of creditors and expenses of administration in this state.

Sec. 3. **Penalty.** Unless the provisions of either section 1 or section 2 of this act shall have been complied with, no executor or administrator shall be entitled to a final accounting or discharge in any probate court in this state.

Sec. 4. **Reciprocal effect of this act.** The provisions of this act shall apply to the estate of any non-resident decedent if the laws of the state of his domicile contain a provision, of any nature or however expressed, whereby this state is given reasonable assurance of the collection of its death taxes, interest and penalties, from the estates of decedents dying domiciled in this state in cases where the estates of such decedents are being administered in such other state. The provisions of this act shall be liberally construed in order to insure that the state of domicile of any decedent shall receive any death taxes, together with interest and penalties thereon, due to it.

Sec. 5. **Limitation.** Nothing in this act shall be construed to prevent a probate court from ordering the remission of any intangible personal property belonging to the estate of a non-resident decedent which is being administered in this state, and such probate court is hereby authorized to order such remission whenever good cause is shown therefor.

Sec. 6. **"State" defined.** For the purpose of this act, the word "state" shall be construed to include any territory of the United States, the District of Columbia, and any foreign country.