

# MAINE STATE LEGISLATURE

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# EIGHTY - SIXTH LEGISLATURE

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**Legislative Document**

**No. 12**

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H. P. 1.

House of Representatives,

Jan. 11, 1933.

On motion of Mr. Rounds of Portland, was taken from the table, and on motion of Mr. Tompkins of Houlton, the communication and accompanying report was ordered placed on file and sent up for concurrence, and on further motion of same gentleman, 500 copies of the communication and report without accompanying papers were ordered printed.

HARVEY R. PEASE, Clerk.

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## STATE OF MAINE

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

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To His Excellency William Tudor Gardiner, Governor of  
Maine, and the Members of the Executive Council.

The undersigned, appointed by Your Excellency as members of the Commission on the Revision of the Inheritance and Estate Tax Law under date of August 19, 1931 in accordance with the provisions of Chapter 107 of the Private and Special Laws of 1931, submit herewith a draft of a new Inheritance and Estate Tax Law. We take the liberty to submit also a draft of a proposed Reciprocal Law similar in terms to the law already enacted in several states. Both acts are submitted with the recommendation of the Commission that they be enacted into law at the coming legislative session.

The Commission has interpreted its authority which under the terms of said act was to "study and consider the advisability of legislation consolidating, revising and amending \* \* \* \* laws relating to inheritance and estate taxes and the method of assessment and collection thereof" as limited to the setting up of administrative machinery for the more efficient collection of taxes on the basis of existing rates of taxation and of exemption rather than as having imposed the duty

to determine whether such rates or exemptions should themselves be changed and the new act herewith presented includes only such changes in rate and classification for exemption as has seemed essential first, in view of the changed policy of making the higher brackets applicable only to such part of legacies or distributive shares passing to an individual by will or descent as exceeds the amount taxable at a lower rate, to bring to the State the same approximate tax yield and second, to make all individuals bearing the same relationship fall within the same class.

The new act is drawn on the theory that inheritance and estate tax collections should be handled through a single office and to avoid the necessity of setting up a new department or creating a new bureau in any existing department it has seemed advisable to hold the administration of the law in the office of the Attorney General as is at present the case in non-resident estates and to transfer to that authority all the powers that are now vested in the several probate courts of the state.

Through the courtesy of Commerce Clearing House, Inc. the Commission was furnished early in its deliberations with copies of the Treatise on the subject of Inheritance and Estate Taxes published in its Inheritance Tax Service. This treatise was of substantial assistance to the individual members of the Commission in the performance of their duties. The Commission acknowledges its indebtedness to Chief Justice William R. Pattangall, to Honorable Carroll S. Chaplin, Judge of Probate in Cumberland County and to Attorney General Clement F. Robinson and his subordinates for many valuable suggestions, and particularly to Honorable Henry F. Long, Commissioner of Taxation in Massachusetts who has aided the Commission in many ways.

Dated at Augusta, Maine, this 19th day of December, A. D. 1932.

Harold H. Murchie  
Franz U. Burkett  
Nathaniel Tompkins  
Roland E. Clark  
Harry B. Ayer

Commission on the Revision of the  
Inheritance and Estate Tax Law.

Philip D. Stubbs, Clerk.