

MAINE STATE LEGISLATURE

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E I G H T Y - S I X T H L E G I S L A T U R E

Legislative Document

NO. 419

H. P. 842

House of Representatives, Feb. 1, 1933.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Bushey of Waterville.

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-
THREE

AN ACT Permitting the Louis Lipsitz Estate, to Sue the State for Recovery of Succession Tax Assessed and Paid under Law Held by United States Supreme Court to be Unconstitutional.

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

Louis Lipsitz Estate authorized to sue for taxes paid. Will B. March of Dallas in the county of Dallas in the state of Texas, or any other person, persons or corporation duly authorized by the probate court for the county of Kennebec be and hereby is or are authorized to bring a suit at law in the superior court for the county of Kennebec within one year from the 1st day of June 1933, at any term thereof, against the state of Maine, for the recovery of a succession tax paid by the representative of the estate of Louis Lipsitz on or about the 19th day of September 1927 to the state of Maine, under the provisions of a statute of the state of Maine alleged to be unconstitutional, and the writ issuing out of said superior court under the authority of this act shall be served on the secretary of state by an attested copy thirty days before the return day thereof by the sheriff or either of his deputies of any county in the state of Maine, and the conduct of said suit shall be according to the practice of suits between parties and suitors in the said superior court, and the liabilities of the parties shall be the same as liabilities between individuals; and the attorney general is hereby authorized to appear in answer to said suit to recover

damages sustained the estate of the said Louis Lipsitz by reason of the payment of said succession tax and any judgment that may be recovered in such suit at law shall be payable from the treasury of the state of Maine on final process issued by said superior court in said suit at law out of any money not otherwise appropriated and costs may be taxed for the representative of the estate of the said Louis Lipsitz if he recovers in said suit.