

MAINE STATE LEGISLATURE

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DECEMBER SPECIAL SESSION

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. 194

New Draft of H. P. 122—L. D. 152

H. P. 154

House of Representatives, Dec. 15, 1933.

Reported by Miss Laughlin from Committee on Judiciary and laid on table to be printed under joint rules.

HARVEY R. PEASE, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND
THIRTY-THREE

AN ACT Relative to Inheritance and Estate Taxes.

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

P. L., 1933, c. 148, § 20, amended. Section 20 of chapter 148 of the public laws of 1933, is hereby amended to read as follows:

‘Sec. 20. State may have action of debt against administrators, etc.; bond required. An action of debt may be maintained in the name of the state against an administrator, executor, trustee, grantee or donee for the recovery of all taxes imposed by this act with interest thereon. Administrators and executors shall be liable to the state on their administration bonds for all taxes assessable under the provisions of this act and interest thereon. Whenever an administration bond is waived by testamentary provision or by the assent of interested parties, the judge of probate, notwithstanding such waiver, before granting letters testamentary or of administration **may, and if in his judgment the amount of any bequest or distributive share of the estate may be subject to a tax as hereinafore provided,** shall require a bond payable to him or his successor sufficient to secure the payment of all inheritance taxes and interest conditioned in substance to pay all inheritance and estate taxes due to the state from the estate of the deceased with interest thereon. An action for the recovery of inheritance and estate taxes and interest shall lie on either of said bonds without the authority of the judge of probate.’