

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 455

H. P. 1207

House of Representatives, February 7, 1935.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Cole of West Gardiner.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Permitting the State to be Sued for Refund of Inheritance Taxes.

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

Sec. 1. State may be sued for refund of inheritance taxes. If the estate of any non-resident decedent claims a refund for inheritance taxes paid to this state by reason of illegal or unconstitutional assessment thereof, the legal representative or representatives of such estate may bring an action of assumpsit against this state. Such actions shall be commenced in the superior court of any county by service of an attested copy of the writ upon the attorney general or inheritance tax commissioner, such service to be made by any officer competent to serve civil processes, at least 14 days before the commencement of the term to which such writ is returnable.

Sec. 2. Action may be in U. S. Court. Wherever permissible under the rules thereof or statutes pertaining thereto such actions may be commenced in the United States district court for the district of Maine.

Sec. 3. Limitation. Any such action which is not commenced by service of process before January 1, 1936 shall be forever barred, but no such action shall be barred by any limitation other than as herein expressed.