

# MAINE STATE LEGISLATURE

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

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Legislative Document

No. 446

S. P. 259

In Senate, Feb. 7, 1939.

Referred to Committee on Legal Affairs. Sent down for concurrence and 500 copies ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Sen. Marden of Kennebec.

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S T A T E   O F   M A I N E

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-NINE

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AN ACT Relating to Inheritance and Estate Tax Law.

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

**P. L., 1933, c. 148, § 2, amended.** Section 2 of chapter 148 of the public laws of 1933 is hereby amended by striking out the last paragraph of said section and inserting in place thereof the following:

‘All property which shall pass to or for the use of societies, corporations and institutions now or hereafter exempted by law from taxation, or to a public corporation, or to any society, corporation, institution or association of persons engaged in or devoted to any charitable, religious, benevolent, educational, public, or other like work (pecuniary profit not being its object or purpose) or to any person, society, corporation, institution or association of persons in trust for, or to be devoted to any charitable, benevolent, educational or public purpose, by reason whereof any such person or corporation shall become beneficially entitled, in possession or expectancy to any such property or the income thereof, shall be exempted; provided, however, that such society, corporation, institution or association be organized and existing under the laws of this state, or that the property transferred be limited for use within this state; provided, further that if such society, corporation, institution or association be organized or existing under the laws of a territory or state of the United States (other than

Maine) or of a foreign state or country, all property transferred to said society, corporation, institution, or association shall be exempted, if at the date of decedent's death the said state or territory, or foreign state or country under the laws of which said society, corporation, institution or association was organized or existing did not impose a legacy, or succession tax, or a death tax, of any character, in respect of property passing to or for the use of such society, corporation, institution or association organized or existing under the laws of this state, or if at the date of decedent's death the laws of the state or territory or foreign state or country under which said society, corporation, institution or association was organized or existing, contained a reciprocal provision under which such passing of property to said society, corporation, institution or association organized or existing under the laws of another state or territory or foreign state or country shall be exempt from legacy or succession or death taxes of every character, providing such other state or territory, or foreign state or country allowed a similar exemption to such a society, corporation, institution or association organized or existing under the laws of another state or territory or foreign state or country.'