

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

Legislative Document

No. 710

H. P. 1651

House of Representatives, February 14, 1939.

Referred to Committee on Legal Affairs and sent up for concurrence.
500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Farrington of Augusta.

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

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Relating to the Collection of Personal Property Taxes.

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

R. S., c. 14, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 21-A, and to read as follows :

‘Sec. 21-A. Assignees, receivers, administrators and executors to pay taxes from monies in their hands. If a person assessed for a personal property tax has died, has made an assignment for the benefit of creditors, or has gone into receivership before the payment thereof, or if a personal property tax has been assessed upon the estate of a deceased person, the assignee, receiver, executor or administrator, shall, from any money which has come to his hands as such assignee, receiver, executor or administrator, over and above the costs of administration expenses, pay the said personal property tax so assessed to the extent of the money so coming to his hands, but in the case of an executor or administrator only after he has satisfied the first 3 priorities set forth in section 1 of chapter 79, and until the said tax shall have been satisfied in full, if the said money is sufficient therefor, and in default of such payment, to the extent of the said money in his hands, the said assignee, receiver, executor or administrator shall be per-

sonally liable for the said tax to the extent of the said money which has passed through his hands, with allowance in the case of an executor or administrator for the above priorities.'