

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. 972

S. P. 428

In Senate, February 22, 1939.

Referred to Committee on Taxation and sent down for concurrence.
500 copies ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Sanborn of Cumberland by request.

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

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Imposing a Tax upon the Transfer of Certain Property.

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

P. L., 1933, c. 148, § 36, amended. The second paragraph of section 36 of chapter 148 of the public laws of 1933, is hereby amended to read as follows:

‘Said tax is hereby imposed also upon the transfer of all real property or tangible personal property situate within the state and passing by reason of the death of a person who was not a resident of this state at the time of his death. The amount of said tax shall be the amount by which 80% of the estate tax payable to the United States by reason of the transfer of such property exceeds the aggregate of the taxes payable thereon under the provisions of sections 3, 4 and 5 of this act. said federal revenue act shall exceed the aggregate amount of all estate, inheritance, legacy, and succession taxes actually paid to the several states of the United States in respect to any property owned by such decedent, or subject to such taxes as a part of or in connection with his estate.’