

MAINE STATE LEGISLATURE

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

Legislative Document

No. 551

H. P. 1285

House of Representatives, February 6, 1941.

Referred to Committee on Taxation and sent up for concurrence. 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Grua of Livermore Falls.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

AN ACT Relating to the Inheritance Tax Law.

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

P. L., 1933, c. 148, § 3, amended. Section 3 of chapter 148 of the public laws of 1933 is hereby amended to read as follows:

'Sec. 3. Amount of tax on Class A. Property which shall so pass to or for the use of the following persons who shall be designated as Class A, to wit: husband, wife, lineal ancestor, lineal descendant, adopted child, adoptive parent, wife or widow of a son or husband or widower of a daughter of a descendant, shall be subject to a tax upon the value thereof, in excess of the exemption hereinafter provided, of ~~1%~~ 2% of such value in excess of said exemption as does not exceed \$50,000, of ~~1½%~~ 3% of such value as exceeds said \$50,000 and does not exceed \$100,000, of ~~2%~~ 4% of such value as exceeds \$100,000 and does not exceed \$250,000, and of ~~3%~~ 6% of such value as exceeds \$250,000; the value exempt from taxation to or for the use of a husband, wife, father, mother, child, adopted child, or adoptive parent, shall in each case be \$10,000, and the value exempt from taxation to or for the use of any other person falling within said Class A, shall in each case be \$500.'