

MAINE STATE LEGISLATURE

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

Legislative Document

No. 431

S. P. 306

In Senate, February 10, 1943.

Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Farris of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to the Inheritance Tax Law.

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

Sec. 1. P. L., 1933, c. 148, § 3, amended. Section 3 of chapter 148 of the public laws of 1933, as amended by chapter 304 of the public laws of 1941, is hereby further 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 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 decedent, shall be subject to a tax upon the value thereof, in excess of the exemption hereinafter provided, of 2% of such value in excess of said exemption as does not exceed \$50,000, of 3% of such value as exceeds said \$50,000 and does not exceed \$100,000, of 4% of such value as exceeds \$100,000 and does not exceed \$250,000, and of 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 ~~or child or children of a deceased child, by representation,~~ 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.'

Sec. 2. P. L., 1933, c. 148, § 4, amended. Section 4 of chapter 148 of the public laws of 1933, as amended by chapter 304 of the public laws of 1941, is hereby further amended to read as follows:

'Sec. 4. Amount of tax on Class B. Property which shall so pass to or for the use of the following persons who shall be designated as Class B, to wit: brother, half brother, sister, half sister, uncle, aunt, nephew, niece, ~~grandnephew, grandniece, or cousin~~ of a decedent, shall be subject to a tax upon the value thereof, in excess of an exemption of \$500, of ~~5%~~ 8% of such value in excess of said exemption as does not exceed ~~\$25,000~~ \$50,000, of 9% of such value as exceeds ~~\$25,000~~ \$50,000 and does not exceed \$100,000, of 10% of such value as exceeds \$100,000 and does not exceed \$250,000, and of 12% of such value as exceeds \$250,000.'