

MAINE STATE LEGISLATURE

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N I N E T Y - S E C O N D L E G I S L A T U R E

Legislative Document

No. 277

H. P. 685

House of Representatives, February 1, 1945.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Haskell of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

AN ACT Relating to Inheritance Taxes.

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

Sec. 1. R. S., c. 142, § 3, amended. Section 3 of chapter 142 of the revised statutes 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 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. R. S., c. 142, § 4, amended. Section 4 of chapter 142 of the revised statutes is hereby 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, of 9% of such value as exceeds \$25,000 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.'