

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. 1046

H. P. 1385

House of Representatives, March 28, 1945.

Reported by Mr. Tozier from the Committee on Taxation and laid on the table to be printed under Joint Rules.

HARVEY R. PEASE, Clerk.

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, **stepchild**, or adoptive parent, ~~or child or children of a deceased child, by representation~~ **or grandchild who is the issue of a deceased child**, shall in each case be \$10,000, **provided, however, that if there be more than 1 such grandchild, their total exemption shall, per stirpes, be \$10,000;** and the value exempt

~~from taxation~~ to or for the use of any other person falling within said Class A, to wit: grandparent and other lineal ancestors of remoter degrees, wife or widow of a son, or husband or widower of a daughter of a decedent, grandchild who is the issue of a living child, and other lineal descendants of remoter degrees, 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.'