

# MAINE STATE LEGISLATURE

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

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Legislative Document

No. 655

H. P. 1024

House of Representatives, February 11, 1947

Referred to the Committee on Judiciary, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Legard of Bath.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-SEVEN

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**AN ACT Relating to Inheritance Taxes.**

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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, as amended by section 1 of chapter 358 of the public laws of 1945, 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 as Class A, to wit: husband, wife, lineal ancestor, lineal descendant, adopted child, step-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 grandchild **who is the child 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 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 child of a living child, and other lineal descendants of remoter degrees, shall in each case be \$500.'

**Sec. 2. R. S., c. 142, § 16, amended.** Section 16 of chapter 142 of the revised statutes is hereby amended by adding thereto a new sentence to read as follows:

'As respects taxes due on estates of persons dying after the effective date of this statute, said interest rate shall be 6%.'

**Sec. 3. R. S., c. 142, § 27, amended.** The 5th sentence of section 27 of chapter 142 of the revised statutes is hereby amended to read as follows:

'The amount paid on account of federal estate taxes shall be allowed as a deduction in resident ~~or non-resident~~ estates.'

**Sec. 4. R. S., c. 142, § 27-A, additional.** Chapter 142 of the revised statutes is hereby amended by adding thereto a new section to be numbered 27-A, to read as follows:

**Sec. 27-A. Deductions of non-residents.** In the case of the estate of a non-resident the net estate for the purpose of the taxes imposed by the provisions of this chapter shall be ascertained by deducting from the gross estate the following items:

- I. Fees of the probate court;
- II. Advertising expenses incidental to administration in this state;
- III. Fees paid to appraisers for appraising property within this state;
- IV. Expenses incurred in connection with procuring a fiduciary's bond filed in the probate court in this state;
- V. Reasonable compensation of executors and administrators and their statutory agents qualifying as such in the Maine probate court and reasonable fees for Maine attorneys;
- VI. The amount at the date of the decedent's death of all unpaid mortgages upon real or tangible personal property situated within this state, which mortgages were not deducted in the appraisal of the property mortgaged;
- VII. Unpaid taxes and special assessments upon real or tangible personal property situated within this state which were a lien at the date of the decedent's death;

VIII. The federal estate tax, if any, multiplied by a fraction, the numerator of which is the value of the real and tangible personal property in Maine, undiminished by mortgage or pledge, and the denominator the gross estate wherever situated.'