

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

Legislative Document

No. 954

H. P. 1353

House of Representatives, February 18, 1947.

Transmitted by revisor of statutes pursuant to joint order

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Allen of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to the Apportionment of Estate Taxes.

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

Sec. 1. R. S., c. 142, §§ 39-A - 39-E, repealed. Sections 39-A to 39-E, inclusive, which were added to chapter 142 of the revised statutes by chapter 269 of the public laws of 1945 are hereby repealed.

Sec. 2. Limitation. The sections declared to be repealed remain in force for the preservation of all rights and their remedies existing by virtue of such sections; and so far as they apply to any trust, judicial or probate proceeding, right, contract, limitation, payment or event already affected by them.

Provided further, that no executor, administrator, trustee or other person acting in a fiduciary capacity shall be held personally liable for failure to bring an action for contribution under the provisions of chapter 269 or under this repealing act, unless such executor, administrator, trustee or other person acting in a fiduciary capacity, was or shall have been requested to do so in writing by the person entitled to contribution under the provisions of chapter 269 or this repealing act and reasonably indemnified against the costs and expenses of such action.