

# 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. 1131**

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H. P. 1506                      House of Representatives, February 26, 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. Williams of Auburn.

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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 Providing for Equitable Apportionment of Estate Taxes and  
Collection and Payment Thereof.**

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

**Sec. 1. R. S., c. 142, § 39-B, amended.** Section 39-B of chapter 142 of the revised statutes, as enacted by chapter 269 of the public laws of 1945, is hereby amended to read as follows:

**Sec. 39-B. "Persons interested in the estate," definition.** For the purposes of sections 39-A to ~~39-E~~ 39-H, inclusive, the term "persons interested in the estate" shall, with respect to both state and federal taxes, include all persons who may be entitled to receive or who have received any property or interest which is so required to be included in the gross estate of a decedent, or any benefit whatsoever with respect to any such property or interest, whether under a will or intestacy, or by reason of any transfer, trust, estate, interest, right, power, relinquishment of power, **or compromise agreement entered into in regard to the same**, or otherwise, taxable under any of the aforementioned laws, **but shall not include any bank, trust company, or any other banking institution in so far as it is the depository of any account standing in the joint names of the decedent and any other person.**

**Sec. 2. R. S., c. 142, § 39-C, amended.** Section 39-C of chapter 142 of the revised statutes, as enacted by chapter 269 of the public laws of 1945, is hereby amended by adding at the end thereof the following:

'; provided, however, no executor, administrator, trustee, or any other person acting in a fiduciary capacity shall be held personally liable for failure to bring an action for contribution under the provisions of this chapter, 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 a contribution under the provisions of this chapter, and reasonably indemnified against the costs and expenses of such action.'

**Sec. 3. R. S., c. 142, § 39-E, repealed and replaced.** Section 39-E of chapter 142 of the revised statutes, as enacted by chapter 269 of the public laws of 1945, is hereby repealed and the following enacted in place thereof:

'Sec. 39-E. Jurisdiction. The probate court having jurisdiction of the estate of a decedent, or of any trust or person affected by this chapter, shall have jurisdiction to hear and determine all questions arising under the provisions of this chapter, and to make apportionments and pro rations, determine the amounts thereof, and of reimbursements and contributions and other payments herein provided for, and by order or decree to direct the making of any such payment, and issue execution therefor, and to make such other determinations, orders and decrees as may be required under this chapter, subject to appeal as in other cases.'

**Sec. 4. R. S., c. 142, §§ 39-F-39-H, additional.** Chapter 142 of the revised statutes is hereby amended by adding thereto 3 new sections to be numbered 39-F to 39-H, inclusive, to read as follows:

'Sec. 39-F. Exemptions. There shall be excluded from the operation of this chapter with respect to the apportionment, and with regard only to the apportionment, of estate taxes, the value of tangible goods and chattels up to a total amount of \$2,500 received by any beneficiary, legatee, heir at law, distributee, or any other person against whom apportionment may be required under the provisions of this chapter.'

**Sec. 39-G. Tax to be paid, or security furnished.** No executor, administrator, trustee or any other person acting in a fiduciary capacity shall be required to transfer, pay over, or distribute any property or fund with respect to which a federal or state estate tax is imposed, until the amount of such tax or taxes due from the devisee, legatee, heir at law, distributee, or other person to whom such property is to be transferred, is paid, or if

for any reason the apportionment of tax has not been finally determined, until adequate security has been furnished by the transferee for such payment.

Sec. 39-H. Commissioner to promulgate apportionment within 60 days after the effective date of these amendments. The inheritance tax commissioner, after notice and public hearing, shall publish rules and formulas, with due regard to the provisions of this chapter, for the mathematical computation of apportionments and pro rations, and said rules and formulas shall be used in making all apportionments and pro rations, and other computations involving the same, required to be made under the provisions of this chapter.'