

MAINE STATE LEGISLATURE

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NINETY-FOURTH LEGISLATURE

Legislative Document

No. 107

S. P. 102

In Senate, January 25, 1949

Taken from the table by Senator Bowker of Cumberland, referred to the Committee on Judiciary, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Noyes of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Inheritance Taxes on Life Insurance Policies.

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

R. S., c. 142, § 2, sub-§ II, amended. Subsection II of section 2 of chapter 142 of the revised statutes is hereby amended to read as follows:

'II. All proceeds of life insurance policies upon the life of a decedent payable to his estate or to his executors or administrators ~~except, if testate, such parts thereof as is bequeathed to a widow, or widower, or issue, or, if intestate, such part thereof as descends under the provisions of section 21 of chapter 156.~~