

MAINE STATE LEGISLATURE

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

Legislative Document

No. 121

H. P. 358

House of Representatives, January 25, 1949.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Duquette of Biddeford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Uniform Act on Interstate Arbitration of Death Taxes.

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

R. S., c. 142, §§ 41-A-41-N, additional. Chapter 142 of the revised statutes is hereby amended by adding thereto 14 new sections, to read as follows:

'Interstate Arbitration of Death Taxes

Sec. 41-A. Arbitration agreement. When the state tax assessor claims that a decedent was domiciled in this state at the time of his death and the taxing authorities of another state or states make a like claim on behalf of their state or states, the state tax assessor may with the approval of the attorney-general make a written agreement with the other taxing authorities and with the executor or administrator to submit the controversy to the decision of a board consisting of one or any uneven number of arbitrators. The executor or administrator is hereby authorized to make the agreement. The parties to the agreement shall select the arbitrator or arbitrators.

Sec. 41-B. Hearings. The board shall hold hearings at such times and places as it may determine, upon notice to the parties to the agreement, all of whom shall be entitled to be heard to present evidence and to examine and cross-examine witnesses.

Sec. 41-C. Powers of board. The board shall have power to administer oaths, take testimony, subpoena and require the attendance of witnesses and the production of books, papers and documents, and issue commissions to take testimony. Subpoenas may be signed by any member of the board. In case of failure to obey a subpoena, any judge of a court of record of this state, upon application by the board, may make an order requiring compliance with the subpoena, and the court may punish failure to obey the order as a contempt.

Sec. 41-D. Determination of domicile. The board shall, by majority vote, determine the domicile of the decedent at the time of his death. This determination shall be final for purposes of imposing and collecting death taxes but for no other purpose.

Sec. 41-E. Majority vote. Except as provided in section 41-C in respect of the issuance of subpoenas, all questions arising in the course of the proceedings shall be determined by majority vote of the board.

Sec. 41-F. Filing of determination of domicile and other documents. The state tax assessor, the board, or the executor or administrator shall file the determination of the board as to domicile, the record of the board's proceedings, and the agreement, or a duplicate, made pursuant to section 41-A, with the authority having jurisdiction to assess the death taxes in the state determined to be the domicile and shall file copies of all such documents with the authorities that would have been empowered to assess the death taxes in each of the other states involved.

Sec. 41-G. Interest or penalties for nonpayment of taxes. In any case where it is determined by the board that the decedent died domiciled in this state, interest, if otherwise imposed by law, for nonpayment of death taxes between the date of the agreement and of filing of the determination of the board as to domicile, shall not exceed 6% per year.

Sec. 41-H. Compromise by parties to arbitration agreement. Nothing contained herein shall prevent at any time a written compromise, if otherwise lawful, by all parties to the agreement made pursuant to section 41-A, fixing the amounts to be accepted by this and any other state involved in full satisfaction of death taxes.

Sec. 41-I. Compensation and expenses. The compensation and expenses of the members of the board and its employees may be agreed upon among such members and the executor or administrator and if they cannot agree shall be fixed by the probate court of the state determined by the

board to be the domicile of the decedent. The amounts so agreed upon or fixed shall be deemed an administration expense and shall be payable by the executor or administrator.

Sec. 41-J. Reciprocal application. The provisions of sections 41-A to 41-N, inclusive, shall apply only to cases in which each of the states involved has a law identical with or substantially similar to said sections.

Sec. 41-K. Definition of "state". As used in sections 41-A to 41-N, inclusive, the word "state" means any state, territory or possession of the United States, and the District of Columbia.

Sec. 41-L. Interpretation. The provisions of sections 41-A to 41-N, inclusive, shall be so interpreted and construed as to effectuate their general purpose to make uniform the law of those states which enact them.

Sec. 41-M. Short title. Sections 41-A to 41-N, inclusive, may be cited as the "Uniform Act on Interstate Arbitration of Death Taxes".

Sec. 41-N. Time of taking effect. The provisions of sections 41-A to 41-N, inclusive, shall apply to estates of decedents dying before or after the enactment of said sections.'