

MAINE STATE LEGISLATURE

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NINETY-FOURTH LEGISLATURE

Legislative Document

No. 122

H. P. 359

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 Compromise of Death
Taxes.

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

R. S., c. 142, §§ 40-O-41-S, additional. Chapter 142 of the revised statutes is hereby amended by adding thereto 5 new sections, to be numbered 41-O to 41-S, inclusive, to read as follows:

Interstate Compromise of Death Taxes

Sec. 41-O. Compromise agreement; filing; interest or penalty for non-payment of taxes. 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 of compromise with the other taxing authorities and the executor or administrator that a certain sum shall be accepted in full satisfaction of any and all death taxes imposed by this state, including any interest or penalties to the date of filing the agreement. The agreement shall also fix the amount to be accepted by the other states in full satisfaction of death taxes. The executor or administrator is hereby authorized to make such agreement. Either the state tax assessor or the executor or adminis-

trator shall file the agreement, or a duplicate, with the authority that would be empowered to assess death taxes for this state if there had been no agreement; and thereupon the tax shall be deemed conclusively fixed as therein provided. Unless the tax is paid within 30 days after filing the agreement, interest shall thereafter accrue upon the amount fixed in the agreement, but the time between the decedent's death and the filing shall not be included in computing the interest.

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

Sec. 41-Q. Interpretation. The provisions of sections 41-O to 41-S, 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-R. Short title. Sections 41-O to 41-S, inclusive, may be cited as the "Uniform Act on Interstate Compromise of Death Taxes".

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