

# 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

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Legislative Document

No. 446

S. P. 273

In Senate, February 8, 1949

Referred to the Committee on Judiciary, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Cobb of Oxford.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-NINE

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**AN ACT Relating to Certain Procedures in Inheritance Tax Law.**

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

**Sec. 1. R. S., c. 142, § 28, amended.** Section 28 of chapter 142 of the revised statutes, as amended by section 12 of chapter 354 of the public laws of 1947, is hereby further amended to read as follows:

**'Sec. 28. Procedure if information is withheld.** Whenever an executor, administrator, trustee or any person liable to taxation under the provisions of sections 1 to 41, inclusive, refuses or **unreasonably** neglects to furnish to the state tax assessor any information which in the opinion of the state tax assessor is necessary to the proper computation of taxes payable by such executor, administrator, trustee or person, after having been requested to do so, the state tax assessor shall certify such taxes at the highest rate at which they could in any event be computed. **At any time within 90 days from the date of such certification, the state tax assessor may, at the request, or with the consent, of the persons by whom the tax is payable, alter such certification. When an alteration is made, the state tax assessor shall notify the persons by whom the tax is payable, and an appeal as provided by section 30 may be taken within 90 days thereafter.'**

**Sec. 2. R. S., c. 142, § 30, amended.** Section 30 of chapter 142 of the revised statutes, as amended by section 14 of chapter 354 of the public laws of 1947, is hereby further amended to read as follows:

**'Sec. 30. Petition for abatement.** An executor, administrator, trustee, grantee, donee, survivor or beneficiary aggrieved by the determination of the state tax assessor may, within 90 days after the certification of any tax, apply by a petition in equity to the probate court in the county where the estate is being administered for the abatement of the tax ~~certified as set forth in section 28, or determined, or any part thereof and if the court~~ **adjudges that the tax or any part thereof was wrongly determined, it shall order an abatement of such part thereof as was determined without authority of law. The court shall then adjudge the rights of the parties de novo as of the date of said appeal, and render such opinion in the premises as justice and equity require.** Questions of law may be reported by the probate court to the supreme judicial court, sitting as a court of law. Upon a final decision ordering an abatement of any part of a tax determined, the determination of the state tax assessor shall be amended in accordance with the decree of the court.'