

# MAINE STATE LEGISLATURE

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# NINETY-FOURTH LEGISLATURE

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**Legislative Document**

**No. 607**

H. P. 1201

House of Representatives, February 10, 1949.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Dorsey of Fort Fairfield.

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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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### **RESOLVE** Providing for the Abatement of Certain Inheritance and Estate Taxes.

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**Certain inheritance and estate taxes; abatement of. Resolved:** That the state tax assessor be, and hereby is, authorized and directed to abate the inheritance and estate taxes, if any, and interest thereon, respecting the taxable estates of the following named persons:

<b>Name</b>	<b>Late of</b>	<b>Date of Death</b>
Rosa Prentiss	Lewiston	Nov. 12, 1917
Reuben W. Hunnewell	Auburn	Dec. 27, 1918
Geraldine Blethen	Lewiston	Dec. 16, 1922
Sadie E. Bigelow	Lewiston	Feb. 21, 1923
Bertha E. Sinclair	Auburn	Oct. 24, 1925
Flora E. Haskell	Lewiston	Oct. 28, 1922
George F. Clark	Lisbon	Nov. 8, 1924
Nathan Woodbury	Auburn	May 15, 1930
Arthur C. Wilkins	Sabattus	Feb. 20, 1931
Celestia Pickering Barr	Auburn	Jan. 1, 1931
Ellen E. Richards	Auburn	Nov. 26, 1932
Kate S. Waddell	Mapleton	Jan. 5, 1925
Frank S. Tribou	Presque Isle	Jan. 30, 1923

<b>Name</b>	<b>Late of</b>	<b>Date of Death</b>
Sarah A. McAuley	Fort Kent	Dec. 12, 1920
James Doyle	Caribou	July 1, 1927
George V. Cunliffe	Fort Kent	Sept. 5, 1928
Robert A. McKelvery	Mars Hill	Mar. 18, 1930
Lucy S. Porter	Houlton	Mar. 29, 1931
Guilford S. Coy	Presque Isle	Aug. 6, 1924
Olof Olson	Stockholm	Apr. 26, 1930
Sarah J. Nadeau	Fort Kent	Jan. 28, 1933
James H. Kidder	Houlton	Jan. 19, 1923
Georgia Knights	Bridgton	Jan. 17, 1919
Theoda D. Walden	Windsor, Ill.	Nov. 4, 1914
Lincoln E. Hall	Portland	June 3, 1926
Louis Winstein	Portland	Dec. 14, 1926
William J. A. Johnston	Portland	Oct. 11, 1918
Lena Campbell	Portland	Apr. 6, 1928
Elizabeth M. Dixon	Portland	Jan. 15, 1930
Ida A. Trickey	Windham	May 21, 1930
Theodore N. Burrowes	Portland	June 10, 1931
Clara M. Tompson	Standish	Feb. 26, 1932
Alonzo C. Douglass	Harpwell	May 6, 1932
J. Alice Cloudman	Portland	Sept. 12, 1932
Delia A. Coyne	Portland	Jan. 12, 1927
Virginia A. Wells	Portland	Feb. 14, 1933
Elizabeth A. Feeney	Portland	Dec. 19, 1929
Margaret I. Varnum	Portland	Mar. 30, 1932
Mary E. Landers	Portland	June 7, 1929
Elmer E. Lowell	Portland	Feb. 28, 1928
William W. Thomas	Portland	Nov. 21, 1896
Maude E. Cameron	Portland	May 2, 1919
Edward T. Knight	Portland	July 15, 1909
Roscoe A. Dyar	Freeman	May 11, 1904
Richard H. Harte	Philadelphia, Pa.	Nov. 14, 1925
Flora Adele Wescott	Castine	Feb. 3, 1927
Helen Higgins	Sedgwick	Mar. 1, 1927
Elizabeth N. Coombs	Franklin	Nov. 26, 1928
Olive B. Hanscom	Ellsworth	Sept. 10, 1932
Eliza P. Wescott	Blue Hill	1922
Phebe A. Sloan	Lyndhurst, N. J.	Oct. 26, 1928
George Chester Booth	New York City	July 15, 1929
Ellen Brophy	Fairfield	Sept. 6, 1929

Name	Late of	Date of Death
Marie K. Maddox	Bar Harbor	July 22, 1931
Emma A. Preston	Somerville, Mass.	1930
Eliza J. Whitten	Gouldsboro	Mar. 12, 1930
George V. Mullan	New York City	Dec. 29, 1931
Viola J. Davis	Mt. Desert	Feb. 21, 1930
Roderick W. Delano	Verona or Bucksport	Jan. 19, 1924
Emily S. Cushman	Ellsworth	Oct. 16, 1911
James G. Reid	Minneapolis, Minn.	1932?
L. Jerome Wilson	Oakland	May 27, 1930
Philip (Philippe) Begin	Augusta	Apr. 26, 1920
Mary E. Haskell	Alma, Nebraska	Dec. 30, 1918
Mathias Lessard	Augusta	Apr. 29, 1921
Adelaide W. Gay	Augusta	Jan. 4, 1926
Durack Rowen	Togus	Sept. 25, 1928
Austin W. Maddocks	Togus	Sept. 13, 1930
Orlando Brown	Mt. Vernon	Apr. 10, 1928
Angie L. Lashus	Waterville	June 10, 1927
Charles C. Richmond	So. Boston, Mass.	Aug. 1, 1923
John H. Fox	Augusta	May 29, 1931
Elmer E. Gile	Fayette	Sept. 25, 1932
Martha F. Snow	Hallowell	July 3, 1932
Mary E. Campbell	Thomaston	1903
Bertha M. Robbins	Worcester, Mass.	Jan. 7, 1913
Charles B. Tebbetts	South Paris	Jan. 4, 1919
Laura F. Noyes	Rumford	Oct. 27, 1924
Samuel L. Russ	Bryant Pond	Jan. 21, 1929
Assyria W. Webb	Canton	Oct. 26, 1932
Florence E. Buzzell	Bangor	Jan. 21, 1922
Fred A. Greenwood	Mattawamkeag	May 25, 1911
Joseph Cota	Old Town	Sept. 14, 1913
Wallace W. Patterson	Hudson	Dec. 31, 1912
Daniel G. Smith	Bangor	July 17, 1914
Lavinia P. Gellerson	Hampden	Sept. 1, 1918
Isabelle F. Guinan	Bangor	Apr. 30, 1916
Mary C. Guinan	Bangor	Aug. 12, 1909
Herbert M. Clark	Holden	July 7, 1917
Clara H. Bowen	Bangor	June 29, 1918
William F. Humphrey	Bradford	Nov. 13, 1918
Flora Higgins	Corinth	Mar. 21, 1919
Nelida St. Laurent	Old Town	July 20, 1919

<b>Name</b>	<b>Late of</b>	<b>Date of Death</b>
Augusta E. Griffin	Bangor	Feb. 16, 1920
Edward P. Austin	Milford	Apr. 3, 1921
Frederick F. Emerson	Hampden	Feb. 29, 1924
Nancy M. Morrison	Dexter	Apr. 15, 1924
James T. McGann	Bangor	June 16, 1924
Elizabeth A. Hill	Brewer	Nov. 3, 1924
Mary E. Prescott	Bangor	Mar. 25, 1924
Lucy M. Newbert	Bangor	Feb. 27, 1923
Albra E. Webster	Orono	Oct. 14, 1925
Clara E. Campbell	Corinna	Aug. 13, 1921
Alberteen D. McPhetres	Bangor	Feb. 8, 1927
Cleora M. Carr	Old Town	Dec. 23, 1921
David Carr	Old Town	Nov. 23, 1921
Rose Jane McCrystle	Old Town	June 21, 1925
John B. Emerson	Orono	June 14, 1924
Augusta H. Ellingwood	Bangor	Aug. 13, 1927
Harriet A. Wentworth	Bangor	Nov. 15, 1926
Winfield L. Snow	Lincoln	Apr. 17, 1928
Annie Binnie	Newport	Jan. 25, 1929
Adam Bisset	Bangor	June 28, 1922
Martin H. Daley	Bangor	Feb. 23, 1922
Hattie J. Jordan	Bangor	July 28, 1924
Elizabeth F. McCuaig	Bangor	Sept. 5, 1922
Emma E. Simmons	Eddington	Jan. 20, 1923
Richard M. Woodman	Old Town	Jan. 22, 1926
Sarah Haggerty	Old Town	Nov. 22, 1929
Cora E. Garcelon	Carmel	Dec. 10, 1927
Michael E. Tracy	Bangor	May 10, 1928
Davis W. Eaton	Old Town	Mar. 7, 1930
Clarinda E. Hutchins	Bangor	May 20, 1927
Charles J. Jordan	Bangor	July 5, 1931
Susan E. Gould	Dixmont	June 17, 1931
James A. Osgood	Milford	Sept. 22, 1931
Fred M. Leonard	Winthrop, Mass.	Dec. 9, 1930
Henry G. Morrill	Heron	Sept. 10, 1932
John A. Morse	Bath	Nov. 14, 1920
Sydney J. Meeker	Miami, Florida	Aug. 4, 1928
John Kershaw	Richmond	Mar. 19, 1931
Alden J. Whitney	Freedom	Jan. 9, 1922
Alice C. Carr	Unity	Apr. 27, 1929

<b>Name</b>	<b>Late of</b>	<b>Date of Death</b>
William H. Garrett	Norfolk, Va.	May 13, 1925
Carrie B. Cole	Boston, Mass.	Mar. 7, 1925
Mary E. Lewis	Palermo	Dec. 17, 1928
Rosa A. Strout	Milbridge	Feb. 7, 1932
Fannie E. King	Calais	Dec. 27, 1926
Sara W. Tarr	Calais	Feb. 7, 1932
George D. Bridgham	Machias	Sept. 29, 1932
James N. Murray	North Berwick	Aug. 1920
Charles F. Preble	York	Apr. 12, 1928
Grace E. Googin	Biddeford	Mar. 18, 1925
Sarah Chandler Shapley Renfrew	Massachusetts	Mar. 22, 1932
Edward R. Barton	Englewood, N. J.	Sept. 17, 1930

## STATEMENT OF FACTS

The purpose of the resolve is to direct the abatement of certain inheritance and estate taxes by reason of lapse of time.

Until July 1, 1933, the inheritance tax was determined and administered by the several probate courts. On that date administrative responsibility was transferred to the state government. In a substantial number of estates, the inheritance tax had not been determined, or, having been determined, had not been collected. In the majority of cases, adequate information to properly determine the taxes was not available.

The theory of the resolve is that in any estate known to the probate court prior to July 1, 1933, either through petition for allowance of the will, or through appointment of executor or administrator, and where no reason such as litigation or uncertain interests explains the delay in determination or collection of the tax, the tax should now be abated.

All estates noted herein have been investigated by the bureau of taxation to the extent of probate records. It would appear from the examination of such records that the total known liability would not exceed \$22,000, exclusive of interest. How much of such liability is now actually collectible is questionable. Enforcement of the taxes at this date will undoubtedly lead to much hardship and inequity.

There is no general statute of limitations affecting the inheritance tax. The reasons for the resolve are the same as those for a statute of limitations. Under existing procedures the circumstances leading to this situation will not arise again.