

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1525**

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H. P. 648

House of Representatives, April 19, 1949

Reported by Mr. DeSanctis from the Committee on Claims and printed under Joint Rule No. 10.

HARVEY R. PEASE, Clerk

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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, in Favor of Frederick C. Osgood, of Cumberland.**

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**Frederick C. Osgood; reimbursed. Resolved:** That there be, and hereby is, appropriated from the general fund of the state the sum of \$167.50 to be paid to Frederick C. Osgood, of Cumberland, to reimburse him for inheritance taxes erroneously paid.

### STATEMENT OF FACTS

Frederick C. Osgood, of Cumberland, is a grandchild of Edward B. Osgood, late of Cumberland, deceased. The tax was erroneously assessed by the former inheritance tax commissioner because of the failure to disclose the proper relationship of the beneficiary to the testator.