

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

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

Legislative Document

No. 229

H. P. 393

House of Representatives, January 26, 1951

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

HARVEY R. PEASE, Clerk

Presented by Mr. Burkett of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-ONE

AN ACT Relating to Inheritance Taxes on Class B.

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

R. S., c. 142, § 4, amended. Section 4 of chapter 142 of the revised statutes, as amended, is hereby further amended to read as follows:

'Sec. 4. Amount of tax on Class B. Property which shall so pass to or for the use of the following persons who shall be designated as Class B, to wit: brother, half-brother, sister, half-sister, uncle, aunt, nephew, niece, grandnephew, grandniece, or cousin of a decedent, shall be subject to a tax upon the value thereof **as to brothers, half-brothers, sisters and half-sisters, in excess of an exemption of \$5,000 and as to all others within this class, in excess of an exemption of \$500, of 8% of such value in excess of said exemption as does not exceed \$25,000, of 9% of such value as exceeds \$25,000 and does not exceed \$100,000, of 10% of such value as exceeds \$100,000 and does not exceed \$250,000, and of 12% of such value as exceeds \$250,000.'**