

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 883**

H. P. 1318

House of Representatives, February 22, 1951.

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

HARVEY R. PEASE, Clerk

Presented by Mr. Harding of Rockland.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-ONE

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AN ACT Relating to Inheritance Taxes.

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

Sec. 1. R. S., c. 142, repealed and replaced. Chapter 142 of the revised statutes, as amended, is hereby repealed and the following enacted in place thereof:

**'CHAPTER 142.**

**INHERITANCE TAXES.**

Sec. 1. Property subject to inheritance tax; exemptions. The following property shall be subject to an inheritance tax for the use of the state:

I. All property within the jurisdiction of this state and any interest therein belonging to inhabitants of this state and all real estate or any interest therein and all tangible personal property within the state belonging to persons who are not inhabitants of this state which shall pass:

A. By will, by law regulating intestate succession or by allowance of a judge of probate,

B. By deed, grant, sale or gift except in case of a bona fide purchase for full consideration in money or money's worth, made in contempla-

tion of the death of the grantor or donor, or made or intended to take effect in possession or enjoyment after the death of the grantor or donor to any person in trust or otherwise,

C. By survivorship in any form of joint ownership including joint bank deposits in which the decedent joint owner contributed during his lifetime any part of the property held in such joint ownership or of the purchase price thereof;

II. All proceeds of life insurance policies upon the life of a decedent payable to his estate or to his executors or administrators except, if testate, such part thereof as is bequeathed to a widow, or widower, or issue, or, if intestate, such part thereof as descends under the provisions of section 21 of chapter 156.

All property which shall pass to or for the use of societies, corporations and institutions now or hereafter exempted by law from taxation, or to a public corporation, or to any society, corporation, institution or association of persons engaged in or devoted to any charitable, religious, benevolent, educational, public or other like work, pecuniary profit not being its object or purpose, or to any person, society, corporation, institution or association of persons in trust for or to be devoted to any charitable, benevolent, educational or public purpose, or the care or maintenance of cemeteries, cemetery lots, or structures therein or thereon, by reason whereof any such person or corporation shall become beneficially entitled, in possession or expectancy to any such property or the income thereof, shall be exempted; provided however, that such society, corporation, institution or association be organized and existing under the laws of this state, or that the property transferred be limited for use within this state; provided further, that if such society, corporation, institution or association be organized or existing under the laws of a territory or state of the United States, other than this state or of a foreign state or country, all property transferred to said society, corporation, institution or association shall be exempted, if at the date of decedent's death the said state or territory, or foreign state or country under the laws of which said society, corporation, institution or association was organized or existing did not impose a legacy, or succession tax, or a death tax, of any character, in respect of property passing to or for the use of such society, corporation, institution or association organized or existing under the laws of this state, or if at the date of decedent's death the laws of the state or territory or foreign state or country under which said society, corporation, institution or association was organized or existing, contained a reciprocal provision under which such passing

of property to said society, corporation, institution or association organized or existing under the laws of another state or territory or foreign state or country shall be exempt from legacy or succession or death taxes of every character, providing such other state or territory, or foreign state or country, allowed a similar exemption to such a society, corporation, institution, or association organized or existing under the laws of another state or territory or foreign state or country.

Sec. 2. Amount of tax on class A. Property which shall so pass to or for the use of the following persons who shall be designated as Class A, to wit: husband, wife, lineal ancestor, lineal descendant, adopted child, stepchild, adoptive parent, wife or widow of a natural or adopted son or husband or widower of a natural or adopted daughter of a decedent, grandchild who is the natural or adopted child of a natural or adopted child of a decedent, shall be subject to a tax upon the value thereof, in excess of the exemption hereinafter provided, of 2% of such value in excess of said exemption as does not exceed \$50,000, of 3% of such value as exceeds said \$50,000 and does not exceed \$100,000, of 4% of such value as exceeds \$100,000 and does not exceed \$250,000 and of 6% of such value as exceeds \$250,000; the value exempt from taxation to or for the use of a husband, wife, father, mother, child, adopted child, stepchild, or adoptive parent, or grandchild who is the natural or adopted child of a natural or adopted deceased child of a decedent, shall in each case be \$10,000; provided, however, that if there be more than 1 grandchild, their total exemption shall, per stirpes, be \$10,000; and the value exempt to or for the use of any other person falling within said Class A, to wit: grandparent and other lineal ancestors of remoter degrees, wife or widow of a natural or adopted son, or husband or widower of a natural or adopted daughter of a decedent, grandchild who is the natural or adopted child of a natural or adopted living child of a decedent and other lineal descendants of remoter degrees, shall in each case be \$500.

Sec. 3. 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, 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.

Sec. 4. Amount of tax on class C. Property which shall so pass to or

for the use of any person not falling within either of the classes hereinbefore set forth shall be subject to a tax upon the value thereof, in excess of an exemption of \$500, of 10% of such value in excess of said exemption as does not exceed \$50,000, of 12% of such value as exceeds \$50,000 and does not exceed \$100,000, of 14% of such value as exceeds \$100,000 and does not exceed \$250,000, and of 16% of such value as exceeds \$250,000.

Sec. 5. All property to be treated as a single interest. All property and interests therein which shall pass from a decedent to the same beneficiary by any one or more of the methods hereinbefore specified and all beneficial interests which shall accrue in the manner hereinbefore provided to such beneficiary on account of the death of such decedent shall be united and treated as a single interest for the purpose of determining the tax hereunder.

Sec. 6. Value of exempted property. In non-resident estates the value of the property exempt from taxation under the provisions of the foregoing sections shall be only such proportion of the whole exempted amount as the estate of the non-resident taxable in this state bears to the total estate wherever situated.

Sec. 7. Taxation of bequests to executors or trustees. Whenever a testator gives, bequeaths, or devises to his executors or trustees any property otherwise liable to the tax imposed by the provisions of this chapter, in lieu of their compensation, the value thereof in excess of reasonable compensation, as determined by the probate court having jurisdiction of their accounts, shall be subject to the tax imposed by the provisions of this chapter.

Sec. 8. Taxation of deeds, etc., inter vivos. Any deed, grant, or gift completed inter vivos, except in cases of bona fide purchase for full consideration in money or money's worth, made not more than 6 months prior to the death of the grantor or donor shall, prima facie, be deemed to have been made in contemplation of the death of the grantor or donor. Notwithstanding any provision of section 1, no deed, grant or gift made more than 2 years prior to the death of the grantor or donor shall be subject to a tax hereunder unless made or intended to take effect in possession or enjoyment after the death of the grantor or donor.

Sec. 9. Courts of probate to have jurisdiction to determine all questions relating to tax. The court of probate, having either principal or ancillary jurisdiction of the settlement of the estate of the decedent, shall have jurisdiction to hear and determine all questions in relation to the taxes imposed by this chapter that may arise hereunder affecting any devise, legacy or inheritance, subject to appeal as in other cases, and the attorney general shall

represent the interests of the state in any such proceedings. The judge of probate, having jurisdiction as aforesaid, shall fix the time and place for hearing and determining such questions and shall give public notice thereof and personal notice to the executor, administrator or trustee. Appeals in behalf of the estate shall be taken in the name of the executor, administrator or trustee and service upon the attorney general shall be sufficient. When appeals are taken by the state, service shall be made upon the executor, administrator or trustee.

Sec. 10. Registers of probate to annually deliver to state tax assessor list of estates appearing to be liable to inheritance tax; duties of state tax assessor; costs. The registers of probate in the several counties shall deliver to the state tax assessor, on or before the 1st day of June in each year, a list of all estates in which it appears from the record that some part of said estate may be liable to an inheritance tax, and in which a will has been offered for probate or administration granted for more than one year prior to the time of filing such list, and in which no inheritance tax has been assessed or paid. Said list shall contain the name of the deceased, the date of the administration granted, and the name and residence of the administrator or executor. The state tax assessor shall promptly investigate all cases so reported, by notifying the executor, administrator, trustee, heir or devisee, and in such other matter as he may determine, and if it appears to him that in any such case an inheritance tax is due and has not been paid to the state, he shall, unless said tax is paid, within 30 days after notice from him to the executor, administrator, trustee, heir or devisee that the same is due, cause the attorney general to cite the executor, administrator, trustee, heir or devisee, whose duty it is to pay said tax, before the proper probate court in such manner as is provided for the citation of trust officers in probate proceedings, and shall take all other action necessary to secure the payment of said tax.

Sec. 11. Copy of inventory of any estate subject to tax to be furnished state tax assessor. A copy of the inventory of every estate, any part of which may be subject to a tax under the provisions of section 1, or if the same can be conveniently separated, then a copy of such part of such inventory with the appraisal thereof, shall be sent by mail by the register of the court of probate in which such inventory is filed, to the state tax assessor within 10 days after the same is filed. The fees for such copy shall be paid by the executor, administrator or trustee, and allowed in his account.

Sec. 12. Valuation of property. The value of such property as may be subject to said tax shall be its actual market value as found by the judge of probate, after public notice or personal notice to the state tax assessor

and all persons interested in the succession to said property, or the state tax assessor or any of said persons interested may apply to the judge of probate having jurisdiction of the estate and on such application the judge shall appoint 3 disinterested persons, who, being first sworn, shall view and appraise such property at its actual market value for the purposes of said tax, and shall make return thereof to said probate court, which return may be accepted by said court in the same manner as the original inventory of such estate is accepted, and if so accepted it shall be binding upon the person by whom such tax is to be paid, and upon the state. And the fees of the appraisers shall be fixed by the judge of probate and paid by the executor, administrator or trustee.

Sec. 13. Value of estates in remainder, how computed. When any interest in property less than an estate in fee is devised or bequeathed to one or more beneficiaries with remainder to others or is created by gift or grant and the interest of one or more beneficiaries is subject to said tax, the value of the prior estate shall be determined by the Actuaries' Combined Experience Tables at 4% compound interest and a tax imposed at the rate or rates prescribed in sections 2, 3, and 4 for the class to which the devisee, legatee, donee or grantee of such estate belongs, and a tax shall be imposed at the same time upon the remaining value of such property at the rate or rates prescribed in said sections for the class to which the devisee, legatee, donee or grantee of such remainder belongs.

Sec. 14. Settlement may be effected when computation is impossible. In case it is impossible to compute the present value of any interest, the state tax assessor or the executor, administrator, trustee, heir or devisee may apply to the judge of probate for a hearing to determine what amount, in fairness to the state and the party in interest, be paid as a tax; or the state tax assessor may, with the approval of the attorney-general, effect such settlement of the tax as he shall deem fair and reasonable, and payment of the sum so agreed upon shall be full satisfaction of such tax. Executors, administrators, trustees, heirs and devisees are authorized and empowered to compromise the amount of tax with the commissioner.

Sec. 15. Proceedings when settlement cannot be effected. In case it is impossible to compute the present value of any interest, and the tax thereon is not compromised as provided in section 14, said tax shall be assessed on the value of the property or interest therein coming to the beneficiary at the time when he becomes entitled to the same in possession or enjoyment and said tax shall be due and payable by the executor, administrator or trustee in office when the right of possession to such interest accrues, or, if there is no such executor, administrator or trustee, by the

person so entitled thereto at the expiration of 6 months from the date when the right of possession accrued to the person so entitled.

In every such case the executor, administrator, trustee or grantee, or any person interested in the devise, bequest or grant shall give to the judge of the probate court having jurisdiction of the estate of the decedent a bond payable to him or his successor, sufficient to secure the payment of all taxes which may become due and interest thereon conditioned in substance that he will pay the same with interest to the state.

Sec. 16. Executor etc. shall deduct tax before delivering property. An executor, administrator or trustee holding property subject to the tax imposed by the provisions of this chapter shall deduct the tax therefrom or collect it from the legatee or person entitled to said property; and he shall not deliver property or a specific legacy subject to said tax until he has collected the tax thereon. An executor or administrator shall collect inheritance taxes due upon real property passing by inheritance or will, which is subject to said tax from the heirs or devisees entitled thereto, and he may be authorized to sell said real property in the manner prescribed by section 24 if they refuse or neglect to pay said tax. An executor, administrator or trustee upon payment of any tax assessed under the provisions of section 13 or compromised under the provisions of section 14 shall, unless otherwise provided in the instrument creating the taxable interests, deduct the tax so paid from the whole property devised, bequeathed or given.

Sec. 17. When and to whom taxes to be paid; duty of personal representative of deceased; register of probate to send copy to state tax assessor. Except as otherwise provided in section 15, all taxes imposed by this chapter upon the estates of deceased residents of this state, and upon the estates of non-resident decedents, shall be payable to the treasurer of state, by the executors, administrators or trustees at the expiration of 15 months after the granting of letters testamentary or of administration; but if legacies or distributive shares are paid within 15 months, the tax thereon shall be payable at the same time; and if the same are not so paid, interest at the rate of 6% a year shall be charged and collected from the time the same became payable; but no such tax upon estates of residents or inhabitants of this state shall be accepted except upon presentation of a certificate from a probate court showing the amount of such tax due. It shall be the duty of the personal representative of said deceased to petition the probate court having jurisdiction to assess such taxes before the payment of any such legacies or distributive shares, and before the expiration of



15 months after the granting of letters aforesaid. The register of probate shall send by mail a copy of such petition to the state tax assessor at least 7 days before the hearing thereon unless the state tax assessor in writing waives the same.

Sec. 18. Petition of state tax assessor; lien upon property upon which taxes are unpaid. If no such petition is filed within the time limited, the state tax assessor may file a similar petition, of which, unless notice is waived, at least 14 days' notice shall be given such personal representative or his agent. In either case the state tax assessor may appear and be heard upon the assessment of such tax and an appeal may be had from the decree of the judge of probate by either party. Property of which a decedent dies seized or possessed, subject to taxes as aforesaid, in whatever form of investment it may happen to be, and all property acquired in substitution therefor, shall be charged with a lien for all taxes and interest thereon which are or may become due on such property; but such lien shall not attach to any personal property after the same has been sold or disposed of for value by the executor, administrator or trustee, or to real estate after it has been conveyed by the executor, administrator or trustee under license of the probate court. The lien charged by this chapter upon any real estate or separate parcel thereof may be discharged by the payment of all taxes and interest due and to become due upon said real estate or separate parcel and the cost of recording the orders and decrees hereinafter mentioned, or by an order or decree of the probate court discharging the lien, granted upon the deposit with said court of a sum of money or a bond sufficient to secure to the state the payment of any tax due or to become due on said real estate. Orders or decrees discharging such lien may be recorded in the registry of deeds in the county where said real estate is located.

Sec. 19. Administrators etc. liable for unpaid taxes; proceedings for recovery of taxes by state tax assessor. Administrators, executors, trustees or grantees or donees under conveyances or gifts made during the life of the grantor or donor, and persons to whom beneficial interests shall accrue by survivorship shall be liable for the taxes imposed by the provisions of this chapter, with interest, as hereinbefore provided, until the same have been paid. The state tax assessor shall promptly commence proceedings for the recovery of any of said taxes within 6 months after the same became payable; and shall commence the same when the judge of a probate court certifies to him that the final account of an executor, administrator or trustee has been filed in such court and that the settlement of the estate is delayed by the non-payment of said tax. The judge of the probate

court shall so certify upon the application of any heir, legatee or other person interested therein, and may extend the time of payment of said tax whenever the circumstances of the case require. All moneys received by the state tax assessor as taxes collected under the provisions hereof shall be by him forthwith paid to the treasurer of state.

Sec. 20. Provisions if legacy is payable out of realty. If a legacy subject to said tax is charged upon or payable out of real estate, the heir or devisee, before paying said legacy, shall deduct said tax therefrom and pay it to the executor, administrator or trustee, and the tax on said legacy shall remain a lien upon said real estate until it is paid. Payment thereof from the heir or devisee may be enforced by the executor, administrator or trustee in the same manner as the payment of the legacy itself could be enforced.

Sec. 21. State may have action of debt against administrator etc.; bond required. An action of debt may be maintained in the name of the state against an administrator, executor, trustee, grantee or donee for the recovery of all taxes imposed by the provisions of this chapter, with interest thereon. Administrators and executors shall be liable to the state on their administration bonds for all taxes assessable under the provisions of this chapter and interest thereon. Whenever an administration bond is waived by testamentary provision or by the assent of interested parties, the judge of probate, notwithstanding such waiver, before granting letters testamentary or of administration, may, and if in his judgment the amount of any bequest or distributive share of the estate may be subject to a tax as hereinbefore provided, shall require a bond payable to him or his successor sufficient to secure the payment of all inheritance taxes and interest conditioned in substance to pay all inheritance and estate taxes due to the state from the estate of the deceased with interest thereon. An action for the recovery of inheritance and estate taxes and interest shall lie on either of said bonds without the authority of the judge of probate.

Sec. 22. Administrator must be appointed within 6 months. If, upon the decease of a person leaving an estate which may be liable to pay an inheritance tax, a will is not offered for probate, or an application for administration is not made within 6 months after the date of death, the probate court, upon application by the state tax assessor, shall appoint an administrator.

Sec. 23. Refund of taxes paid. Whenever a devisee, legatee, or heir refunds any portion of the property on which a tax has been paid by him or it is judicially determined that the whole or any part of such tax ought

not to have been paid, said tax, or the due proportional part thereof, shall be refunded to him by the executor, administrator or trustee.

Sec. 24. Sale of realty to pay taxes authorized. The probate court may authorize executors, administrators and trustees to sell the real estate of the deceased for the payment of the tax in the same manner as it may authorize the sale of real estate for the payment of debts.

Sec. 25. Accounts not to be allowed unless tax is paid; exceptions. Except as otherwise provided no account of an executor, administrator or trustee showing any payment except debts, funeral expenses, expenses of administration and legacies or distributive shares wholly exempt from inheritance taxes shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all inheritance taxes already payable have been paid and that all taxes which may become due have been secured as hereinbefore provided. The receipt of the treasurer of state for the amount of the tax therein shown shall be conclusive as to the payment of the tax, to the extent of said certification.

The fact that an estate may later become subject to a tax shall not prevent the allowance of an account if a bond has been given as hereinbefore provided.

Sec. 26. Estate taxes, how imposed. There shall be assessed, in addition to the inheritance tax hereinbefore provided, an estate tax upon all estates which are subject to taxation under the federal revenue act of 1926 as heretofore amended. Said tax is imposed upon the transfer of the estate of every person, who at the time of his death was a resident of this state. The amount of said tax shall be the amount by which 80% of the estate tax payable to the United States under the provisions of said federal revenue act shall exceed the aggregate amount of all estate, inheritance, legacy and succession taxes actually paid to the several states of the United States in respect to any property owned by such decedent, or subject to such taxes as a part of or in connection with his estate.

Said tax shall be imposed also upon the transfer of all real property or tangible personal property situate within the state and passing by reason of the death of a person who was not a resident of this state at the time of his death. The amount of said tax shall be the amount by which 80% of the estate tax payable to the United States by reason of the transfer of such property exceeds the aggregate of the taxes payable thereon under the provisions of sections 2, 3, and 4.

Sec. 27. When payable. Said estate tax shall become payable at the

expiration of 15 months after the granting of letters testamentary or of administration, and executors, administrators, trustees, grantees, donees, beneficiaries and surviving joint owners shall be, and remain liable for the tax until it is paid. If the tax is not paid when due, interest at the rate of 6% annually shall be charged and collected from the time the same became due. The judges of probate, in their respective counties, may, for cause, extend the time of payment.

Sec. 28. Intent of §§ 26-30. The intent and purpose of sections 26 to 30, inclusive, imposing an estate tax is to obtain for this state the benefit of the credit allowed under the provisions of Title III, section 301, subsection (b) of the federal revenue act of 1926 to the extent that this state may be entitled by the provisions of sections 26 to 30, inclusive, by imposing an additional tax, and the same shall be liberally construed to effect this purpose.

Sec. 29. Exceptions. The foregoing provisions shall become void and of no effect in respect to the estates of persons who die subsequent to the effective date of the repeal of Title III of said federal revenue act or of the provisions thereof providing for a credit of the taxes paid to the several states of the United States not exceeding 80% of the tax imposed by said Title III. If any portion of the foregoing provisions relating to said estate tax is held unconstitutional such decision shall not invalidate the portions unaffected thereby. In the event that any part of the federal revenue act or federal estate tax law, hereinbefore referred to, shall be declared to be in violation of the constitution of the United States, such declaration shall not be construed to affect the foregoing provisions relating to estate tax.

Sec. 30. Inheritance tax law applies to estate tax law. All provisions of this chapter relating to inheritance taxes, shall apply to the sections relating to estate taxes wherever the same are applicable.

Sec. 31. Definitions. Wherever used in this chapter, the word "person" shall include bodies corporate; the word "property" shall include both real and personal estate, and any form of interest therein whatsoever, including annuities.

Sec. 32. Proof of payment of death taxes to be filed in probate court. At any time before the expiration of 15 months after the qualification in any probate court in this state of an executor of the will of or administrator of the estate of a non-resident decedent, the executor or administrator shall file with the court proof that all death taxes, together with interest or penalties thereon, due to the state of domicile of such decedent or to any

political subdivision thereof, have been paid or secured, or that no such taxes, interest or penalties are due, as the case may be.

Sec. 33. Form of proof; proceedings when proof is not filed. The proof required by the provisions of section 32 may be in the form of a certificate issued by the official charged with the administration of the death tax laws of the state of domicile. If such proof is not filed as therein provided the register of probate shall forthwith notify by mail the official of the state of domicile so far as is known to him:

- I. The name, date of death, and last domicile of the decedent.
- II. The name and address of each executor or administrator.
- III. An estimate of the value of all the property of the estate.
- IV. The fact that the executor or administrator has not filed the proof required in section 32.

The register shall attach to such notice a plain copy of the will and codicils of such decedent, if he died testate, or if he died intestate, a list of his heirs and next of kin, so far as is known to such register. Within 60 days after the mailing of such notice, the official of the state of domicile may file with the probate court in this state a petition for an accounting in such estate. Said official shall, for the purposes of the provisions of sections 32 to 37, inclusive, be a party interested for the purpose of petitioning for such accounting; and if a petition be filed within said period of 60 days, the probate court shall decree an accounting, and upon such accounting being filed and approved shall decree the remission to the fiduciary appointed by the probate court of the state of domicile of the balance of the intangible personalty after the payment of creditors and expenses of administration in this state.

Sec. 34. Penalty for violation of §§ 32, 33. Unless the provisions of either section 32 or section 33 shall have been complied with, no executor or administrator shall be entitled to a final accounting or discharge in any probate court in this state.

Sec. 35. Reciprocal effect of §§ 32-37. The provisions of sections 32 to 37, inclusive, shall apply to the estate of any non-resident decedent if the laws of the state of his domicile contain a provision, of any nature or however expressed, whereby this state is given reasonable assurance of the collection of its death taxes, interest and penalties from the estates of decedents dying domiciled in this state in cases where the estates of such decedents are being administered in such other state. The provisions of

sections 32 to 37, inclusive, shall be liberally construed in order to insure that the state of domicile of any decedent shall receive any death taxes, together with interest and penalties thereon, due to it.

Sec. 36. Limitation of §§ 32-37. Nothing in sections 32 to 37, inclusive, shall be construed to prevent a probate court from ordering the remission of any intangible personal property belonging to the estate of a non-resident decedent which is being administered in this state, and such probate court is authorized to order such remission whenever good cause is shown therefor.

Sec. 37. "State," defined. For the purposes of sections 32 to 37, inclusive, the word "state" shall be construed to include any territory of the United States, the District of Columbia, and any foreign country.'

Sec. 2. Repealing clause. The taxes imposed by chapter 142 of the revised statutes previous to the effective date of this act shall, notwithstanding such repeal, apply to all property or interests therein passing prior to the effective date of this act and provided further that the provisions creating liens in favor of the state, requiring the payment of interest to the state and all other provisions intended for the protection of the state in the collection of such taxes shall continue to remain in force until all taxes due under said chapter 142 have been paid in full; and provided further, that chapter 220 of the public laws of 1947 shall not be affected by the provisions of this act.