

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 - S I X T H L E G I S L A T U R E

Legislative Document

No. 28

H. P. 34

House of Representatives, January 15, 1953

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Stewart of Paris.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT Relating to Inheritance Taxes on Property Passing to Wife.

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

R. S., c. 142, § 3, amended. Section 3 of chapter 142 of the revised statutes, as amended, is hereby further amended to read as follows:

‘Sec. 3. 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 wife shall in each case be \$25,000 and 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, pro-

vided, however, that if there be more than 1 such 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.'