

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 29**

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H. P. 35

House of Representatives, January 15, 1953.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Stewart of Paris.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT Relating to Inheritance Taxes on Joint Property.**

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

**R. S., c. 142, § 2, sub-§ I, ¶ C, amended.** Paragraph C of subsection I of section 2 of chapter 142 of the revised statutes is hereby amended to read as follows :

**'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, but in no event shall more than one-half of property so passing be taxed as property of the decedent ;'**