

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 526**

H. P. 481

House of Representatives, February 8, 1955.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Childs of Portland.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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**AN ACT Concerning Expiration of Inheritance Tax Lien on Real Estate.**

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

**R. S., c. 155, § 18, amended.** Section 18 of chapter 155 of the revised statutes is hereby amended by adding at the end thereof the following sentence:

**'If not sooner discharged, said lien on real estate of a decedent, whether arising before or after the effective date of this act, shall expire, as against purchasers of such real estate for value, 6 years after probate court approval of the final account of the executor or administrator of such decedent, but if the final account has not been approved, then 20 years after the estate or will has been admitted to probate; or if there has been no probate, then 20 years after the death of such decedent.'**