

MAINE STATE LEGISLATURE

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

Legislative Document

No. 955

S. P. 346

In Senate, February 24, 1955

Referred to the Committee on Judiciary, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Woodcock of Penobscot.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Relating to Inheritance Tax Bonds.

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

R. S., c. 155, § 21, amended. The third sentence of section 21 of chapter 155 of the revised statutes is hereby amended to read as follows:

'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~~ unless he shall find that any inheritance or estate tax due the State is reasonably secured by the lien upon real estate 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.'