

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. 1193

S. P. 434

In Senate, March 3, 1955.

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Silsby of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Relating to Liens on Property for Inheritance Taxes.

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 thereto a new sentence to read as follows:

'Provided, however, no property of which a decedent dies seized or possessed, subject to taxes as aforesaid, shall continue to be charged with a lien as herein provided for more than 6 years from the date it is possible to compute the present value of any interest in such property, if upon termination of the period of 6 years no proceedings have been initiated for determination of taxes herein levied.'