

MAINE STATE LEGISLATURE

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NINETY - EIGHTH LEGISLATURE

Legislative Document

No. 813

S. P. 316

In Senate, February 19, 1957

Referred to the Committee on Taxation, 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-SEVEN

AN ACT Relating to Inheritance Taxes on Property Passing to Brothers and Sisters.

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

Sec. 1. R. S., c. 155, § 3, amended. Section 3 of chapter 155 of the Revised Statutes is hereby 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, **brother, half-brother, sister, half-sister**, 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~~. 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 ~~provided however, that if~~. If there be more than one such grandchild, their total exemption shall, per stirpes, be \$10,000; ~~and the~~. 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 be \$500.'

Sec. 2. R. S., c. 155, § 4, amended. Section 4 of chapter 155 of the Revised Statutes is hereby amended to read as follows:

Sec. 4. Tax on Class B. Property which shall so pass to or for the use of the following persons who shall be designated as Class B, to wit: ~~brother, half brother, sister, half sister~~ Uncle, aunt, nephew, niece, grandnephew, grandniece or cousin of a decedent, shall be subject to a tax upon the value thereof, in excess of an exemption of \$500; of 8% of such value in excess of said exemption as does not exceed \$25,000; of 9% of such value as exceeds \$25,000 and does not exceed \$100,000; of 10% of such value as exceeds \$100,000 and does not exceed \$250,000; and of 12% of such value as exceeds \$250,000.'