

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1400**

S. P. 492

In Senate, March 26, 1957.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Martin of Kennebec.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-SEVEN

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**AN ACT Increasing Exemptions for Certain Beneficiaries Under Inheritance Tax Law.**

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

**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, 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~~ **\$20,000.** ~~provided,~~ ~~however, that if~~ **If** there be more than one such grandchild, their total exemption shall, per stirpes, be ~~\$10,000~~ **\$20,000;** ~~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 in each case be \$500.'