

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

STATE LAW LIBRARY

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

Legislative Document

No. 355

H. P. 244

House of Representatives, February 3, 1959

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Earles of South Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-NINE

AN ACT to Clarify the Inheritance Tax Law.

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

Sec. 1 R. S., c. 155, § 22, amended. Section 22 of chapter 155 of the Revised Statutes is amended to read as follows:

'Sec. 22. Administrator appointed within 6 months. If, upon the decease of a person leaving an estate which may be liable to pay an inheritance tax, a will is not offered for probate or an application for administration is not made within 6 months after the date of death, or if the executor or administrator does not qualify within said period, the probate court, upon application by the State Tax Assessor, shall appoint an administrator. Nothing shall prevent the Tax Assessor from petitioning for appointment within 6 months after the date of death, if in the opinion of the Tax Assessor such action is necessary.'

Sec. 2. R. S., c. 155, § 30, sub-§ VIII, amended. Subsection VIII of section 30 of chapter 155 of the Revised Statutes is amended to read as follows:

'VII. The federal estate tax, if any, multiplied by a fraction, the numerator of which is the value of the real and tangible personal property in Maine, ~~undiminished by mortgage or pledge~~ **subject to the federal estate tax**, and the denominator the ~~value of the gross estate, wherever situated,~~ **subject to the federal estate tax;**