

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 658**

H. P. 452

House of Representatives, February 11, 1959

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

HARVEY R. PEASE, Clerk

Presented by Mr. Shepard of Stonington.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-NINE

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**RESOLVE, Providing Relief for The American Legion Foundation, Holding and Endowment Corporation of the George Edwin Kirk Post, No. 25.**

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**Liability for state inheritance tax abated. Resolved:** That so much of an inheritance tax as may be now or hereafter payable by or assessable to the estate of Florence D. Young and The American Legion Foundation, Holding and Endowment Corporation of the George Edwin Kirk Post No. 25 of Bar Harbor, or either, as a result of a bequest under the will of Florence D. Young (who died December 1, 1931) to said The American Legion Foundation, Holding and Endowment Corporation of the George Edwin Kirk Post No. 25, is hereby abated.

STATEMENT OF FACTS

The will of Florence D. Young, deceased, late of Bar Harbor, who died December 1, 1931, provided certain bequest of personal property in trust, the remainder interest therein to pass to The American Legion Foundation, Holding and Endowment Corporation of the George Edwin Kirk Post No. 25.

The Bar Harbor Banking and Trust Company, of Bar Harbor, Maine, as executor of the will of Florence D. Young appointed January 5, 1932 in the Hancock County Probate Court, has paid all inheritance taxes to the State of Maine arising out of the death of Florence D. Young except any tax payable on the remainder interest in aforesaid trust and 2 other certain trusts in said will.

There is a question under the law in force at the date of death of Florence D. Young whether or not The American Legion Foundation, Holding and Endowment Corporation of the George Edwin Kirk Post No. 25 was then exempt from an inheritance tax.

The present law as set forth in the Revised Statutes of 1954, chapter 155, section 2 and chapter 91-A, section 10, provides that a bequest to or for the use of an American Legion Post is exempt from inheritance taxation. The purpose of this resolve is to abate any tax liability existing under the earlier law.