

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-SEVENTH LEGISLATURE

OF THE

STATE OF MAINE

1895.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,
February 18, 1840, and March 16, 1842.

AUGUSTA:
BURLEIGH & FLYNT, PRINTERS TO THE STATE.
1895.

PUBLIC LAWS
OF THE
STATE OF MAINE.

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by letter and within a reasonable time forward a copy of the process served on him, by mail, postpaid, and directed to the officers of the company. For each copy of process the insurance commissioner shall collect the sum of two dollars, which shall be paid by the plaintiff at the time of the service, the same to be recovered by him as part of the taxable costs if he prevails in the suit.'

—fees for copy.

SECT. 2. The provisions of this act shall not be held to be applicable to fraternal beneficiary organizations doing business under chapter two hundred and thirty-four of the public laws of eighteen hundred eighty-nine, as amended.

Act not applicable to fraternal beneficiary organizations.

Approved March 14, 1895.

Chapter 96.

An Act to amend chapter one hundred and forty-six of the Public Laws of eighteen hundred and ninety-three, relating to the Taxation of Collateral Inheritances.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECT. 1. Section one of chapter one hundred and forty-six of the public laws of eighteen hundred and ninety-three, is hereby amended by inserting after the word "decedent" and before the word "shall" in the eleventh line of said section, the following 'or any educational, charitable or benevolent institution in this state,' so that said section as amended, shall read as follows :

Sec. 1, ch. 146, Public Laws of 1893, amended.

'SECT. 1. All property within the jurisdiction of this state, and any interest therein, whether belonging to inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the intestate laws of this state, or by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of any adopted child, the wife or widow of a son or the husband of the daughter of a decedent, or any educational, charitable or benevolent institution in this state, shall be liable to a tax of two and a half per cent of its value, above the sum of five hundred dollars, for the use of the state, and all administrators, executors and trustees, and any

All property which shall pass by will or otherwise, to any person, for enjoyment after death of grantor, other than use of legal heirs, etc., of grantor, shall be subject to a tax for use of the state.

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such grantee under a conveyance made during the grantor's life shall be liable for all such taxes, with lawful interest as hereinafter provided, until the same shall have been paid as hereinafter directed.'

Sec. 1 to apply to all unpaid taxes.

SECT. 2. The foregoing amendment to section one shall apply to all such taxes now unpaid.

Sec. 2, amended.

SECT. 3. Section two of said chapter is hereby amended by inserting after the word "blood" and before the word "the" in the seventh line of said section the words 'other than an educational, charitable or benevolent institution in this state,' also by striking out the words "sixty days after the death of the testator" in the lines seven and eight and by inserting in lieu thereof the words 'within three months after the appointment of the executor,' also by inserting after the word "testator" in the twelfth line the words 'or within such further time as the judge of probate may allow,' so that said section as amended, shall read as follows :

Whenever remainder of any property is bequeathed to a collateral heir, or stranger to the blood, it shall be taxed.

'SECT. 2. Whenever any person shall bequeath or devise any property to or for the use of the father, mother, husband, wife, lineal descendant, an adopted child, the lineal descendant of any adopted child, the wife or widow of a son, or the husband of a daughter during life or for a term of years, and the remainder to a collateral heir, or to a stranger to the blood, other than an educational, charitable or benevolent institution in this state, the value of the prior estate shall, within three months after the appointment of the executor be appraised in the manner hereinafter provided, and deducted, together with the sum of five hundred dollars, from the appraised value of such property, and said tax on the remainder shall be payable within one year from the death of said testator, or within such further time as the judge of probate may allow, and, together with any interest that may accrue on the same, be and remain a lien on said property until paid to the state.'

—shall be lien on property till paid.

Sec. 4, amended.

SECT. 4. Section four of said chapter is hereby amended by striking out in the third and fourth lines of said section, after the word "within," the words "one year from the death of said testator, or intestate, or the qualification of said trustee," and substituting in the place thereof the words 'thirty days from the date of the decrees determining the amount thereof,' so that said section when amended, shall read as follows :

‘SECT. 4. All taxes imposed by this act shall be payable to the treasurer of state by the executors, administrators, or trustees within thirty days from the date of the decrees determining the amount thereof; and if the same are not so paid, interest at the rate of nine per cent shall be charged them and collected from the time said tax became due.’

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When taxes shall be paid.

SECT. 5. Section five of said chapter is hereby amended by adding after the word “thereon” in the third line of said section the words ‘and interest chargeable under this act,’ so that said section as amended, shall read as follows :

Sec. 5, amended.

‘SECT. 5. Any administrator, executor, or trustee, having in charge or trust any property subject to such tax, shall deduct the tax therefrom, or shall collect the tax thereon, and interest chargeable under this act, from the legatee or person entitled to said property, and he shall not deliver any specific legacy or property subject to said tax to any person until he has collected the tax thereon.’

Property shall not be delivered to legatee, until tax is paid.

SECT. 6. Section twelve of said chapter is hereby amended by striking out in the third and fourth lines of said section the words “but the state assessors, or any person interested in the succession to said property,” and substituting in the place thereof the words ‘after public notice or personal notice to the state assessors and all persons interested in the succession to said property, or the state assessors or any of said persons interested,’ so that said section when amended, shall read as follows :

Sec. 12, amended.

‘SECT. 12. The value of such property as may be subject to said tax shall be its actual market value as found by the judge of probate, after public notice or personal notice to the state assessors and all persons interested in the succession to said property, or the state assessors or any of said persons interested may apply to the judge of probate having jurisdiction of the estate and on such application the judge shall appoint three disinterested persons, who, being first sworn, shall view and appraise such property at its actual market value for the purposes of said tax, and shall make return thereof to said probate court, which return may be accepted by said court in the same manner as the original inventory of such estate is accepted, and if so accepted it shall be binding upon the person by whom this tax is to be paid, and upon the state. And the fees of the appraisers shall be fixed by

How value of property shall be fixed.

—fees for appraisal, how paid.

CHAP. 96 the judge of probate and paid by the executor, administrator, or trustee. In case of an annuity or life estate the value thereof shall be determined by the so called actuaries' combined experience tables and five per cent compound interest.'

Sec. 14,
repealed.

SECT. 7. Section fourteen of said chapter is hereby repealed.

Sec. 16,
amended.

SECT. 8. Section sixteen of said chapter is hereby amended by adding after the word "show" in the third line of said section the words 'on oath or affirmation of the accountant,' so that said section when amended, shall read as follows :

No final settle-
ment of
accounts
shall be
allowed, until
all taxes have
been paid.

'SECT. 16. No final settlement of the account of any executor, administrator, or trustee shall be accepted or allowed by any judge of probate unless it shall show, on oath or affirmation of the accountant, and the judge of said court shall find, that all taxes, imposed by the provisions of this act, upon any property or interest therein belonging to the estate to be settled by said account, shall have been paid, and the receipt of the treasurer of state for such tax shall be the proper voucher for such payment.'

Failure to pay
tax, renders
administrator
liable.

SECT. 9. After failure to pay such tax, as provided in said act, such an administrator, executor or trustee is liable to the state on his administration bond for such tax and interest, and an action shall lie thereon without the authority of the judge of probate ; or an action of debt may be maintained in the name of the state against any such administrator, executor or trustee, or any such grantee, for such tax and interest. But if such administrator, executor or trustee, after being duly cited therefor, refuses or neglects to return his inventory or to settle an account, by reason whereof the judge of probate cannot determine the amount of such tax, such administrator, executor or trustee shall be liable to the state on his administration bond for all damages occasioned thereby.

—an action of
debt, may be
maintained
for tax.