

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)

ACTS AND RESOLVES

OF THE

SEVENTIETH LEGISLATURE

OF THE

STATE OF MAINE

1901.

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

AUGUSTA
KENNEBEC JOURNAL PRINT
1901

PUBLIC LAWS
OF THE
STATE OF MAINE.
1901.

Chapter 225.

An Act to amend Chapter ninety-six of the Public Laws of eighteen hundred and ninety-five, relating to Collateral Inheritance Tax.

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

Section 1,
chapter 96,
public laws
1895, amended.

Section one of chapter ninety-six of the public laws of eighteen hundred and ninety-five is hereby amended by striking out in line twelve the words "two and one half" and inserting in place thereof the word 'four,' so that said section, as amended, shall read as follows:

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

'Section 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 descendant, or any educational, charitable or benevolent institution in this state, shall be liable to a tax of four 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 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.'

Section 2. 'This act shall take effect when approved.

Approved March 20, 1901.

Chapter 226.

An Act in relation to the salaries of the Justices of the Supreme Judicial Court.

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

Salaries of
justices of
supreme
judicial court
increased.

From and after the first day of April, in the year of our Lord one thousand nine hundred and one, the annual salary of each of the justices of the supreme judicial court shall be four thousand dollars, payable from the treasury of the state, in quarterly payments, on the first days of January, April, July and October.

Approved March 20, 1901.