

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
OF THE
SEVENTY-SECOND LEGISLATURE

OF THE
STATE OF MAINE

1905.

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

AUGUSTA
KENNEBEC JOURNAL PRINT
1905

PUBLIC LAWS

OF THE

STATE OF MAINE.

1905.

in any practice, exhibition or place dangerous or injurious to the life, limb, health or morals of such child. Whoever offends against the provisions of this section shall be punished by a fine not exceeding one hundred dollars or by imprisonment not exceeding sixty days.

Section 10. All fines or penalties provided for by the terms of this act may be recovered or enforced by complaint or indictment, and in all prosecutions under this chapter and the amendments and additions thereto, trial justices and judges of municipal and police courts within their counties shall have by complaint, original and concurrent jurisdiction with the superior and supreme judicial courts.

Section 11. This act shall take effect when approved.

Approved March 21, 1905.

Fines and penalties, how recovered or enforced.

Chapter 124.

An Act to provide for the better collection of Collateral Inheritance Taxes.

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

Chapter eight of the revised statutes is hereby amended by adding thereto the following sections:

Chapter 8, R. S., amended.

'Section 86. The registers of probate in the several counties shall deliver to the county attorneys for their several counties, on or before the first day of June in each year, a list of all estates in which it appears from the record that some part of said estate may be liable to a collateral inheritance tax, and in which a will has been offered for probate or administration granted for more than one year prior to the time of filing such list, and in which no collateral inheritance tax has been assessed or paid.

Registers of probate shall annually deliver to county attorneys list of estates appearing to be liable to collateral inheritance tax.

Said list shall contain the name of the deceased, the date of the administration granted, and the name and residence of the administrator or executor.

--what said list shall contain.

The county attorney shall promptly investigate all cases so reported, by notifying the executor, administrator, trustee, heir or devisee, and in such other manner as he may determine, and if it appears to him that in any such case a collateral inheritance tax is due the state and has not been paid to the state, he shall, unless said tax is paid to the state, within thirty days after notice from him to the executor, administrator, trustee, heir or devisee that the same is due, cite the executor, administrator, trustee,

--county attorney shall investigate all cases reported.

--unless tax is paid in 30 days cite parties into probate court.

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heir or devisee, whose duty it is to pay said tax, before the probate court in such manner as is provided for the citation of trust officers in probate proceedings, and shall take all other action necessary to secure the payment of said tax.

--costs, how recovered and how disposed of.

In such proceedings the county attorney shall recover costs to be fixed and determined by the judge of probate in his discretion, which costs may be retained by said county attorney for his own use and shall be additional to any salary allowed to him by law.'

Proceedings when estate liable to pay collateral inheritance tax is not before probate court within 6 months.

'Section 87. If, upon the decease of a person leaving an estate liable to pay a collateral inheritance tax, a will disposing of such estate is not offered for probate, or an application for administration made within six months after such decease, the proper probate court, upon application by the county attorney of the county where such court is located, shall appoint an administrator for such estate, and it shall be the duty of the county attorney, when such case is brought to his attention to petition for administration on such estate, and the judge in his discretion may appoint such county attorney or other suitable person as such administrator, and said county attorney shall be entitled to costs as in other probate proceedings.'

Approved March 21, 1905.

Chapter 125.

- * An Act to amend Section sixteen of Chapter eleven of the Revised Statutes, relating to the recording of plans in Registries of Deeds in the several counties.

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

Section 16, chapter 11, R. S., amended.

Section sixteen of chapter eleven of the revised statutes is hereby amended so that said section shall read as follows:

Books for records and plans to be furnished at expense of county.

'Section 16. The county commissioners at the expense of the several counties shall provide suitable books at least twenty-four by thirty-three inches in dimension, of the best quality of strong linen drawing paper, alternated with pages of the best quality of tracing cloth, substantially bound, for the recording of such plans presented for record as may be traced or redrawn upon its pages, and shall provide other books of substantial binding with stubs for the inserting and preservation of such plans as may be presented for record drawn in ink upon muslin backed paper or parchment, that it may not be expedient to copy into the first book mentioned; no plan shall be accepted for record

--description of books to be furnished.