

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-FOURTH LEGISLATURE

OF THE

STATE OF MAINE

1909

Published by the Secretary of State, agreeably to Resolves of
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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fourth
Legislature

1909

Chapter 186.

An Act to amend Sections sixty-nine and seventy of Chapter eight of the Revised Statutes, relating to the Taxation of Collateral Inheritances.

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

Sects. 69
and 70, ch.
8, R. S.,
amended.

Sections sixty-nine and seventy of chapter eight of the revised statutes are hereby amended by striking out the whole of said sections and substituting therefor the following:

Property
subject to
collateral
inheritance
tax.

‘Section 69. 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 interstate laws of this state, or by deed, grant, sale or gift, except in cases of a bona fide purchase for full consideration in money or money’s worth, made or intended to take effect in possession or enjoyment after the death of the grantor, to any person in trust or otherwise, except to or for the use of any educational, charitable, religious or benevolent institution in this state, the property of which is by law exempt from taxation, or to or for the use of, class A, the husband, wife, lineal ancestor, lineal descendant, adopted child, the lineal descendant of any adopted child, the wife or widow of a son or the husband of a daughter of a decedent, or to or for the use of, class B, the brother, sister, uncle, aunt, nephew, niece or cousin of a decedent shall be subject to a tax of five per cent of its value for the use of the state if such value does not exceed fifty thousand dollars, to a tax of six per cent if its value exceeds fifty thousand and does not exceed one hundred thousand dollars, and to a tax of seven per cent if its value exceeds one hundred thousand dollars; and such property which shall so pass to or for the use of a member of class A shall be subject to a tax of one per cent of its value for the use of the state if such value does not exceed fifty thousand dollars, to a tax of one and one-half per cent if its value exceeds fifty thousand and does not exceed one hundred thousand dollars and to a tax of two per cent if its value exceeds one hundred thousand dollars; and such property which shall so pass to or for the use of a member of class B shall be subject to a tax of four per cent of its value for the use of the state if such value does not exceed fifty thousand dollars, to a tax of four and one-half per cent if its value exceeds fifty thousand and does not exceed one hundred thousand dollars and to a tax of five per cent if its value exceeds one hundred thousand dollars; and administrators, executors and trustees, and any grantees under such conveyance made during the grantor’s life, shall be liable

for such taxes, with interest, until the same have been paid; but no bequest, devise or distributive share of an estate which shall so pass to or for the use of a husband, wife, father, mother, child or adopted child of the deceased, unless its value exceeds ten thousand dollars, and no other bequest, devise or distributive share of an estate unless its value exceeds five hundred dollars shall be subject to the provisions of this section; but no tax shall be exacted upon property so passing which shall reduce its value below the amount of the above exemptions.'

'Section 70. Whenever property shall descend by devise, descent, bequest or grant to a person for life or for a term of years and the remainder to another, except to or for the use of any educational, charitable, religious or benevolent institution in this state, the value of the prior estate shall be determined by the Actuaries' Compound Experience Tables at four per cent compound interest and a tax imposed at the rate prescribed in the preceding section for the class to which the devisee, legatee or grantee of such estate belongs and a tax shall be imposed at the same time upon the remaining value of such property at the rate prescribed in said section for the class to which the devisee, legatee or grantee of such remainder belongs, subject to the exemptions provided in the preceding section.'

Value of prior estate, how determined and how taxed.

Approved April 1, 1909.

Chapter 187.

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

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

Section 1. Sections eighty-six and eighty-seven of chapter eight of the revised statutes as enacted by chapter one hundred and twenty-four of the public laws of nineteen hundred and five are hereby amended to read as follows:

'Section 86. The registers of probate in the several counties shall deliver to the attorney general, 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 an 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 inheritance tax has been assessed or paid.

Seets. 86 and 87, ch. 8, R. S., as enacted by ch. 124, public laws, 1905, amended. Registers of probate shall annually deliver to attorney general list of estates appearing to be liable to collateral inheritance tax.

Said list shall contain the name of the deceased, the date of

—what said