

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-FOURTH LEGISLATURE

OF THE

STATE OF MAINE

1909

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fourth  
Legislature

1909

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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

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list shall contain.

—attorney general shall investigate all cases reported.

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

—costs, how recovered and how disposed of.

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

Sec. 72, ch. 8, R. S., amended.

When taxes shall be paid.

Sec. 79, ch. 8, R. S., amended.

the administration granted, and the name and residence of the administrator or executor.

The attorney general 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 an 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, heir or devisee, whose duty it is to pay said tax, before the proper 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.

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

'Section 87. If, upon the decease of a person leaving an estate liable to pay an 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 attorney general, shall appoint an administrator for such estate, and it shall be the duty of the attorney general, when such case is brought to his attention to petition for administration on such estate and the judge in his discretion may appoint such attorney general or other suitable person as such administrator, and said attorney general shall be entitled to costs as in other probate proceedings.'

Section 2. Section seventy-two of chapter eight is hereby amended to read as follows:

'Section 72. All taxes imposed by section sixty-nine 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 a year shall be charged them and collected from the time said tax became due. But no such taxes shall be accepted except upon presentation of a certificate from a probate court showing the amount of such taxes due.'

Section 3. Section seventy-nine of chapter eight is hereby amended by striking out the words "board of state assessors"

in the sixth line thereof and inserting in place thereof the words 'attorney general,' so that said section shall read as follows:

'Section 79. A copy of the inventory of every estate, any part of which may be subject to a tax under the provisions of section sixty-nine, or if the same can be conveniently separated, then a copy of such part of such inventory with the appraisal thereof, shall be sent by mail by the register or the judge of the court of probate in which such inventory is filed to the attorney general within ten days after the same is filed. The fees for such copy shall be paid by the executor, administrator or trustee, and allowed in his account.'

Inventory or copy thereof of any estate subject to tax, shall be furnished attorney general.

Section 4. Section eighty-two of said chapter is hereby amended by striking out the last sentence thereof, so that said section shall read as follows:

Sec. 82, ch. 8, R. S., amended.

'Section 82. 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 board of state assessors and all persons interested in the succession to said property, or the board of 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 such tax is to be paid, and upon the state. And the fees of the appraisers shall be fixed by the judge of probate and paid by the executor, administrator or trustee.'

How value of property shall be fixed.

—fees for appraisal, how paid.

Section 5. Section eighty-three is hereby amended so that said section shall read as follows:

Sec. 83, ch. 8, R. S., amended.

'Section 83. The court of probate, having either principal or ancillary jurisdiction of the settlement of the estate of the decedent, shall have jurisdiction to hear and determine all questions in relation to said tax that may arise affecting any devise, legacy or inheritance under this chapter, subject to appeal as in other cases, and the attorney general shall represent the interests of the state in any such proceedings. The judge of probate, having jurisdiction as aforesaid, shall fix the time and place for hearing and determining such questions and shall give public notice thereof and personal notice to the executor, administrator or trustee. Appeals in behalf of the

Court of probate shall have jurisdiction to determine all questions relating to tax.

—appeals.

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estate shall be taken in the name of the executor, administrator or trustee and service upon the attorney general shall be sufficient. When appeals are taken by the state, service shall be made upon the executor, administrator or trustee.'

Sec. 85, ch. 8, R. S., amended.

Section 6. Section eighty-five is hereby amended by striking out the word "collateral," in the first line thereof, so that said section as amended, shall read as follows:

How words shall be construed.

'Section 85. In the foregoing sections relating to inheritances the word "person" shall be construed to include bodies corporate as well as natural persons; the word "property" shall be construed to include both real and personal estate, and any form of interest therein whatsoever, including annuities.'

Ch. 8, R. S., further amended.

Section 7. Chapter eight is further amended by adding thereto the following sections:

Penalty for neglect or refusal to file inventory of estate.

'Section 88. If any executor, administrator or trustee neglects or refuses to file an inventory of the estate under his charge within three months from the date of the warrant of appraisal, unless such time be extended by the judge of probate, he shall be cited to file such account by the judge of probate and if he neglects or refuses to file such inventory within sixty days thereafter he shall be liable to a penalty of not more than five hundred dollars which shall be recovered in an action of debt by the attorney general for the use of the state and the register of probate shall notify the attorney general of the failure of any executor, administrator or trustee to file an inventory as above provided.'

Property of a deceased resident of this state, subject to taxation in another state, not liable to taxation in this state.

'Section 89. Property belonging to a deceased resident of this state which shall be distributed by order of the probate court subsequent to the passage of this act, and which is not therein at the time of his death shall not be taxable under the provisions of this chapter if legally subject in another state or country to a tax of like character and amount to that imposed by section sixty-nine and if such tax be actually paid or guaranteed or secured in accordance with the law of such other state or country; if legally subject in another state or country to a tax of like character, but of less amount than that imposed by section sixty-nine and such tax be actually paid, guaranteed or secured as aforesaid, such property shall be taxable under the provisions of section sixty-nine to the extent of the difference between the tax thus actually paid, guaranteed or secured and the amount for which such property would otherwise be liable under this chapter. Property of non-resident decedent which is within the jurisdiction of the state at the time of his death if subject to a tax by the law of the state or country of his residence, of like character

—property of non-resident decedent.

with that imposed by this chapter, shall be subject only to such portion of the tax imposed hereunder as may be in excess of such tax imposed by the laws of such state or country.'

Approved April 1, 1909.

### Chapter 188.

An Act additional to Chapter one hundred thirty-five of the Revised Statutes, relating to Witnesses in Criminal Proceedings.

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

When an indictment has been returned into court, any justice of the supreme judicial or superior court may order the material witnesses against the respondent or respondents named in the indictment to recognize with sufficient sureties to appear and testify at the trial of said indictment in said court; and if said witnesses refuse or fail to recognize they may be committed to prison and remain until discharged by law, and such justice may issue *capias* to bring such witness before the court to give his recognizance, or upon failure or refusal so to recognize to be committed as aforesaid.

When indictment has been returned, court may order witnesses against respondent to recognize with sureties.

Approved April 1, 1909.

### Chapter 189.

An Act to amend Chapter one hundred and forty of the Revised Statutes, relating to Coroners' Inquests and the appointment of Medical Examiners.

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

Section I. Chapter one hundred and forty of the revised statutes is hereby amended by adding thereto the following sections:

'Section 14. The governor, with the advice and consent of the council, shall appoint for a term of four years, for each county in the state, one or more able and discreet men, learned in the science of medicine and anatomy, to be medical examiners in said county.'

Chapter 140, R. S., amended.

Medical examiners, appointment and tenure.

'Section 15. All medical examiners shall be bona fide residents of the county for which they are appointed.'

Shall be resident of the county.

'Section 16. Whenever a medical examiner is notified by the attorney general, county attorney for his county, or any coroner of his county that any person has come to his death by violence and that an autopsy is necessary, he shall

Duty of medical examiner.