

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
OF THE  
SEVENTY-FIFTH LEGISLATURE

OF THE  
STATE OF MAINE.

1911

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

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AUGUSTA  
KENNEBEC JOURNAL PRINT  
1911

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fifth  
Legislature

*1911*

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convicted is the owner of a motor vehicle, or has control of any motor vehicles as a manufacturer or dealer, the certificate of registration of all motor vehicles owned or controlled shall be revoked.

—registration of machine shall be revoked if owner is convicted.

Section 21. All fees received by the secretary of state under this act shall be turned over to the state treasurer every calendar month during the year to be appropriated and used for the repair, maintenance and construction of the state highways, under the direction of the Maine state highway commission.

Fees, how disposed of.

Section 22. All automobiles, auto trucks ten horse power or more, shall be provided with two efficient brakes, foot brake and emergency lever brake. Motor cycles shall be provided with at least one brake to be operated by hand. All motor vehicles (automobiles, motor cycles and auto trucks) must be supplied with muffler, when operating the roads of this state and of such construction and device to prevent excessive noise. Motor vehicles when left in the public streets or ways unattended, drivers or operators shall effectively set brakes.

All machines shall be provided with brakes.

—set brakes.

Section 23. This act shall become operative on and after December thirty-first, nineteen hundred and eleven, and all acts and parts of acts, or laws that have been enacted contrary to and inconsistent are hereby repealed, provided, however, that nothing herein contained in this act shall in any way affect the laws enacted to prohibit the use of automobiles or motor vehicles in certain towns as made and contained in public laws of nineteen hundred three, nineteen hundred five, nineteen hundred seven and nineteen hundred and nine.

When this act becomes operative.

—inconsistent acts repealed.

Approved March 30, 1911.

### Chapter 163.

An Act to amend Chapter eight of the Revised Statutes, as amended by Chapter one hundred and eighty-six of the Public Laws of nineteen hundred and nine, Chapter one hundred and twenty-four of the Public Laws of nineteen hundred and five and Chapter one hundred and eighty-seven of the Public Laws of nineteen hundred and nine, in relation to collection of Inheritance Taxes.

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

Section 1. Section sixty-nine of chapter eight of the revised statutes, as amended by chapter one hundred and eighty-six of the public laws of nineteen hundred and nine is hereby further amended so as to read as follows:

‘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

Section 69, chapter 8, R. S., as amended by chapter 186, public laws 1909, further amended.

Property subject to collateral inheritance tax.

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shall pass by will, by the intestate laws of this state, by allowance of a judge of probate to a widow or child by deed, grant, sale or gift, except in cases of a bona fide purchase for full consideration in money or money's worth, and except as herein otherwise provided 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, shall be subject to an inheritance tax for the use of the state as hereinafter provided. Property which shall so pass to or for the use of (Class A) the husband, wife, lineal ancestor, lineal descendant, adopted child, the adoptive parent, the wife or widow of a son, or the husband of a daughter of a decedent, shall be subject to a tax upon the value of each bequest, devise or distributive share, in excess of the exemption hereinafter provided, of one per cent if such value does not exceed fifty thousand dollars, one and one-half per cent if such value exceeds fifty thousand dollars and does not exceed one hundred thousand dollars, and two per cent if such value exceeds one hundred thousand dollars; the value exempt from taxation to or for the use of a husband, wife, father, mother, child, adopted child or adoptive parent shall in each case be ten thousand dollars, and the value exempt from taxation to or for the use of any other member of (Class A) shall in each case be five hundred dollars. Property which shall so pass to or for the use of (Class B) a brother, sister, uncle, aunt, nephew, niece or cousin of decedent, shall be subject to a tax upon the value of each bequest, devise or distributive share in excess of five hundred dollars, and the tax of this class shall be four per cent of its value for the use of the state if such value does not exceed fifty thousand dollars, four and one-half per cent if its value exceeds fifty thousand dollars and does not exceed one hundred thousand dollars and five per cent if its value exceeds one hundred thousand dollars. Property which shall pass to or for the use of any others than members of Class A, Class B and the institutions excepted in the first sentence of this section, shall be subject to a tax upon the value of each bequest, devise or distributive share in excess of five hundred dollars, and the tax of this class shall be five per cent of its value for the use of the state if such value does not exceed fifty thousand dollars, six per cent if its value exceeds fifty thousand and does not exceed one hundred thousand dollars and seven per cent if its value exceeds one hundred thousand dollars. Administrators,

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executors and trustees, and any grantees under such conveyances made during the grantor's life shall be liable for such taxes, with interest, until the same have been paid.'

Section 2. Section seventy-two of chapter eight of the revised statutes as amended by section two of chapter one hundred and eighty-seven of the public laws of nineteen hundred and nine is hereby further amended so as to read as follows:

'Section 72. All taxes imposed by section sixty-nine upon the estates of deceased residents of this state shall be payable to the treasurer of state and all taxes imposed by said section sixty-nine upon the estates of non-resident decedents to the attorney general by the executors, administrators or trustees at the expiration of two years after the granting of letters testamentary or of administration; but if legacies or distributive shares are paid within two years, the tax thereon shall be payable at the same time; and if the same are not so paid, interest at the rate of six per cent a year shall be charged and collected from the time the same became payable; but no such tax upon estates of residents or inhabitants of this state shall be accepted except upon presentation of a certificate from a probate court showing the amount of such tax due. It shall be the duty of the personal representative of said deceased to petition the probate court having jurisdiction to assess such taxes before the payment of any such legacies or distributive shares, and before the expiration of two years after the granting of letters aforesaid. The register of probate shall send by registered mail, a copy of such petition to the attorney general at least seven days before the hearing thereon unless the attorney general in writing waives the same.

If no such petition is filed within the time limited, the attorney general may file a similar petition, of which, unless notice is waived, at least fourteen days' notice shall be given such personal representative or his agent. In either case the attorney general may appear and be heard upon the assessment of such tax and an appeal may be had from the decree of the judge of probate by either party. Real estate of which the decedent died seized or possessed, subject to taxes as aforesaid shall be charged with a lien for all such taxes and interest, which lien may be discharged by the payment of all taxes due and to become due upon said real estate or separate parcel thereof, or by an order or decree of the probate court discharging said lien, said order or decree to be granted by the probate court upon the deposit with said court of a sum of money or a bond, sufficient to secure to the state the payment

Section 72, chapter 8, R. S., as amended by section 9, chapter 187, public laws 1909, further amended.

When taxes shall be paid.

—duty of personal representative of deceased.

—register of probate shall send copy of petition to attorney general.

—petition of attorney general.

—lien on real estate for taxes.

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of any tax due or to become due on said real estate. Orders or decrees discharging such lien may be recorded in the registry of deeds in the county where said real estate is located.'

Section 88, chapter 8, R. S., as amended by section 7, chapter 187, public laws 1909, further amended.

Section 3. Section eighty-eight of chapter eight of the revised statutes as contained in section seven of chapter one hundred eighty-seven of the public laws of nineteen hundred and nine is hereby amended by striking out in the fifth line thereof the word "account" and inserting in lieu thereof the word 'inventory.'

Chapter 8, R. S., further amended.

Section 4. Chapter eight of the revised statutes is hereby further amended by adding thereto the following sections.

Clerks of towns shall report deaths of all persons leaving estate exceeding \$500, to attorney general.

'Section 90. Clerks of cities and towns shall report to the attorney general the names of all persons dying within their respective municipalities who in the judgment of said clerks leave estates the value whereof exceeds five hundred dollars, together with the names of husband, wife and next of kin so far as known to him; such report shall be mailed to the attorney general within ten days of the time when the certificate of death is filed with such clerk, and a fee of twenty-five cents shall be paid said clerk by the state therefor. The attorney general shall prepare and furnish blanks for such returns.

When estate consists in whole or in part of railroad, telegraph or telephone shares.

Section 91. When the personal estate passing from any person, not an inhabitant or resident of this state, as provided in section sixty-nine of chapter eight of the revised statutes, shall consist in whole or in part of shares of any railroad, or street railway company or telegraph or telephone company incorporated under the laws of this state and also of some other state or country, so much only of each share as is proportional to the part of such company's lines lying within this state shall be considered as property of such person within the jurisdiction of this state for the purposes of this chapter.

When no tax shall be assessed.

Section 92. When the personal estate passing from any deceased person not an inhabitant or resident of this state, as provided in section sixty-nine, shall consist of the stocks, bonds or other debt or certificate of indebtedness of any corporation organized under the laws of Maine, no collateral inheritance tax shall be assessed upon the same unless said corporation shall at the time of such decease have tangible property within the state exceeding one thousand dollars in value. The attorney general, upon satisfactory evidence and payment of a fee of five dollars to the use of the state shall file a certificate in the office of the secretary of state that any such corporation has not tangible property within the state exceeding one thousand dollars in value. Such certificate may at any time after

—certificate of attorney general filed with secretary of state.

notice and upon satisfactory evidence, be revoked. A copy of the certificate of revocation shall be sent to the clerk, and to any stock registrar or transfer agent whose name is on file with said secretary. Until the receipt of such certificate of revocation any such stock registrar or transfer agent may lawfully transfer the stock of said corporation and perform all other duties incident to his office.

Section 93. Subject to the provisions of section ninety-two if a foreign executor, administrator or trustee assigns or transfers any stock in any national bank located in this state or in any corporation organized under the laws of this state, owned by a deceased non-resident at the date of his death and liable to a tax under the provisions of this chapter, the tax shall be paid to the attorney general at the time of such assignment or transfer; and if it is not paid when due, such executor, administrator or trustee shall be personally liable therefor until it is paid. Subject to the provisions of section ninety-two a bank located in this state or a corporation organized under the laws of this state which shall record a transfer of any share of its stock made by a foreign executor, administrator or trustee, or issue a new certificate for a share of its stock at the instance of a foreign executor, administrator or trustee before all taxes imposed thereon by the provisions of this chapter have been paid, shall be liable for such tax in an action of debt brought by the attorney general.

Transfer of bank stock, or of corporation stock of deceased non-residents.

—when banks are liable for tax.

Section 94. Subject to the provisions of section ninety-two no person or corporation shall deliver or transfer any securities or assets belonging to the estate of a non-resident decedent to anyone unless authority to receive the same shall have been given by a probate court of this state, and upon satisfactory evidence that all inheritance taxes provided for by this chapter have been paid, guaranteed or secured as hereinbefore provided. Any person or corporation that delivers or transfers any securities or assets in violation of the provisions of this section shall be liable for such tax in an action of debt brought by the attorney general.

Transfer of securities or assets of estate of non-resident.

—penalty.

Section 95. The attorney general shall promptly commence proceedings for the recovery of any of said taxes within six months after the same became payable; and shall commence the same when the judge of a probate court certifies to him that the final account of an executor, administrator or trustee has been filed in such court, and that the settlement of the estate is delayed because of the non-payment of said tax. The judge of the probate court shall so certify upon the application of any heir, legatee or other person interested therein, and may

Proceeding for recovery of taxes by attorney general.



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extend the time of payment of said tax whenever the circumstances of the case require.

This act not to apply, when.

Section 96. This act shall not apply to estates of persons deceased prior to the date of taking effect of the same, nor to property passing by deed, grant, sale or gift made prior to said date, but said estates and property shall remain subject to the provisions of law in force prior to the taking effect of this act.

All taxes collected by attorney general, how disposed of.

Section 97. All moneys received by the attorney general as taxes collected under the provisions of this chapter shall be by him forthwith paid to the State treasurer.'

Approved March 30, 1911.

Chapter 164.

An Act to amend Sections thirty-four and thirty-five of Chapter sixteen of the Revised Statutes relating to conveyance of pews in meeting-houses to organized parishes or Incorporated Churches.

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

Section 34, chapter 16, R. S., amended.

Section 1. Section thirty-four of chapter sixteen of the revised statutes is hereby amended so as to read as follows :

Parish may become owner of pews.

'Section 34. When it is deemed expedient by any organized parish or incorporated church to become the owner of the pews in any meeting-house used by it as a place of regular worship, a meeting of the owners and occupants thereof may be called, as provided in section six, and a majority of such pew owners and occupants may vote to convey the pews by them owned or occupied to such parish or incorporated church. If the owners or occupants of any of the pews in such meeting-house are unknown to the assessors they shall give notice, additional to that provided herein, by publishing the call for such meeting in some newspaper published in the county where such meeting-house is located at least seven days before the time appointed for said meeting.'

—proceedings.

Section 35, chapter 16, R. S., amended.

Section 2. Section thirty-five of chapter sixteen of the revised statutes is hereby amended so as to read as follows :

Owner of pew dissenting, proceedings.

'Section 35. Any owner or occupant of a pew in such meeting-house who expresses his dissent from such vote in writing to the clerk of the parish or incorporated church within one month from the time of holding such meeting, shall have his pew appraised, as provided in section thirty-eight, and the appraised value shall be tendered to him in satisfaction of his claim for compensation and he shall then deliver a deed of such pew to the parish or incorporated church. If such dissent