

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE

1913

Including Acts and Resolves of the Special Session held
in 1912.

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-Sixth
Legislature

1913

as prescribed by law in the case of damages by the laying out of highways, and appeals from the findings of the state highway department shall be entered and prosecuted in like manner and be subject to like limitations.

CHAP. 190

Section 2. Placing turf in the travelled part of any highway, street or town way by any municipality, its employees or contractors is prohibited, unless said turf is cut up fine or covered up. Upon violation of this section the state highway department shall cause to be withheld payment of state money for highways to such municipality until such turf is removed at the expense of the municipality and the way restored to the satisfaction of the state highway department.

Placing of turf in streets, etc., regulated.

Section 3. No advertising signs shall be erected or maintained within five hundred feet of crossings of highways or within five hundred feet of where one public way enters another within the limits of such ways. The state highway department shall cause any signs so erected to be removed at the expense of the person erecting or maintaining the same, to be recovered in an action on the case. Such person shall also be subject to fine not exceeding fifty dollars to be paid to the treasurer of state and credited to the highway fund. The state highway department shall cause the provisions of sections ninety-one and ninety-two of chapter twenty-three of the revised statutes to be enforced on all state and state aid roads.

Advertising signs shall not be within 500 feet of crossings of highways.

—penalty.

Approved April 9, 1913.

Chapter 190.

An Act in Relation to the Assessment and Collection of Inheritance Taxes.

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

Section 1. Section eighty-nine of chapter eight of the revised statutes as enacted by chapter one hundred eighty-seven of the public laws of nineteen hundred nine, is hereby amended by adding to said section the following:

‘And where said non-resident decedent has more than one heir or his property is divided among more than one legatee, each heir, or in case of a will, each legatee shall be held to receive such proportion of the property within the jurisdiction of the state of Maine as the amount of all property received by him as such heir or legatee bears to all the property of which said decedent died possessed. The amount of property of the estate of a non-resident which shall be exempt from the payment of an inheritance tax under section seventy of chapter eight of the revised statutes shall be only such proportion of

CHAP. 190 the whole exempted amount which is provided therein for the estates of resident decedents, as the amount of the estate of the non-resident actually or constructually in this state bears to the total value of the non-resident decedent's estate wherever situated,' so that said section as amended shall read as follows:

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 with that imposed by this chapter, shall be subject only to such portion of the tax imposed hereunder if any as may be in excess of such tax imposed by the laws of such state or country. And where said non-resident decedent has more than one heir or his property is divided among more than one legatee, each heir, or in case of a will, each legatee shall be held to receive such proportion of the property within the jurisdiction of the state of Maine as the amount of all property received by him as such heir or legatee bears to all the property of which said decedent died possessed. The amount of property of the estate of a non-resident which shall be exempt from the payment of an inheritance tax under section seventy of chapter eight of the revised statutes shall be only such proportion of the whole exempted amount which is provided therein for the estates of resident decedents, as the amount of the estate of the non-resident actually or constructually in this state bears to the total value of the non-resident decedent's estate wherever situated.'

—property of a non-resident decedent.

—when there is more than one heir, proportion to be received by each.

—amount exempt from inheritance tax.

Section 90 of chapter 8, R. S., as added by section 4 of chapter 160 of P. L. of 1911, amended.

Section 2. Section ninety of chapter eight of the revised statutes as added by section four of chapter one hundred sixty-three of the public laws of nineteen hundred and eleven is hereby amended by striking out the words "attorney general" wherever they appear in said section and inserting in place

thereof the words 'state treasurer,' so that said section as amended shall read as follows:

'Section 90. Clerks of cities and towns shall report to the state treasurer 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 state treasurer 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 state treasurer shall prepare and furnish blanks for such returns.'

Clerks of cities and towns shall report to state treasurer names of persons dying leaving estates of value exceeding \$500.

—state treasurer shall furnish blanks.

Section 3. Section sixty-nine of chapter eight of the revised statutes as amended by chapter one hundred eighty-six of the public laws of nineteen hundred nine and chapter one hundred sixty-three of the public laws of nineteen hundred eleven is hereby amended by adding to said section the following: 'All personal property or any interest therein belonging to any decedent resident of another state, provided said state assesses no inheritance tax upon the personal property of decedents resident in this state, shall be exempt from the payment of any inheritance tax under this section.'

Section 69 of chapter 8, R. S., as amended, further amended.

'Section 4. The provisions of this act, excepting section three, shall apply in all cases in which the tax remains unpaid at the date on which this act takes effect, but the provisions of section three shall not apply to estates of decedents dying before this act takes effect.'

Exceptions.

Approved April 9, 1913.

Chapter 191.

An Act to Amend Section Sixty-seven of Chapter Fifty-two of the Revised Statutes Relating to Accidents on Railroads.

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

Section 1. Section sixty-seven of chapter fifty-two of the revised statutes is amended by striking out the words "and written out in full and signed by the witness either at the time of the investigation, or as soon thereafter as practicable. Prefixed to his signature shall be a statement that the deposition has been carefully read by the witness, or carefully read to him, before signing," so that said section as amended shall read as follows:

Section 67 of chapter 52, R. S., amended.

'Section 67. In the event of any such accident, the railroad commissioners, or the chairman thereof, shall, if they or he

If public interests require commissioners shall make investigations.