

MAINE STATE LEGISLATURE

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Acts and Resolves

As Passed by the

Seventy-Eighth Legislature

OF THE

STATE OF MAINE

1917

Including Acts and Resolves of the Special Session of the
Seventy-Seventh Legislature held in 1916.

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Seventy-Eighth Legislature

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[supplied from page 1 of volume]

CHAP. 266

the time of sentence to be served in the reformatory exceed the remaining time of the sentence originally imposed. A woman transferred under this act shall be subject to the provisions of chapter one hundred forty-two of the revised statutes relating to the reformatory and to the same rules and regulations as inmates originally committed to the reformatory.

Approved April 7, 1917.

Chapter 266.

An Act to Amend Sections One and Twenty-two of Chapter Sixty-nine of the Revised Statutes, Relating to Succession Taxes.

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

R. S., c. 69, § 1, relating to property subject to inheritance tax, amended. Section one of chapter sixty-nine of the revised statutes is hereby amended by striking out all of said section after the word "paid" in the forty-second line, so that said section as amended shall read as follows:

‘Sec. 1. Exemption of personal property of non-resident decedent, when his state imposes no like tax, repealed. 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, 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 such 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 shall so pass to or for the use of (Class B) a brother, sister, uncle, aunt, nephew, niece or cousin of a 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

CHAP. 267

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, 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.'

Sec. 2, R. S., c. 69, § 22, relating to taxation of property of non-resident decedents, amended. Section twenty-two of chapter sixty-nine of the revised statutes is hereby amended by striking out all of said section before the word "non-resident" in the sixth line and inserting in place thereof the words 'Where a', so that said section as amended shall read as follows:

'**Sec. 22. Provision relating to property subject to like tax in state or county of decedent, repealed.** Where a 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 this state 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 one 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 constructively in this state bears to the total value of the non-resident decedent's estate wherever situated.'

Sec. 3. Provisions as to exemption of stock and bonds of Maine corporations, repealed. Section twenty-four of chapter sixty-nine of the revised statutes is hereby repealed.

Approved April 7, 1917.

Chapter 267.

An Act to Amend Section Twenty-three of Chapter One Hundred and Fifteen of the Revised Statutes, Granting Jurisdiction of Poor Debtor Disclosure Matters to Municipal Courts.

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

R. S., c. 115, § 23, relating to disclosure by judgment debtors, amended. Section twenty-three of chapter one hundred and fifteen of the revised statutes, is hereby amended as follows: by inserting after the word "affairs" in the eighth line thereof, the following: 'And a judge of any municipal court