

# MAINE STATE LEGISLATURE

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# Acts and Resolves

As Passed by the

## Seventy-Ninth Legislature

OF THE

# STATE OF MAINE

1919

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Published by the Secretary of State, in accordance with the Resolves of the Legislature  
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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Seventy-Ninth Legislature

**1919**

[supplied from page 3 of volume]

## Chapter 187.

An Act to Amend Section One of Chapter Sixty-nine of the Revised Statutes, Relating to the Assessment and Collection of Inheritance Tax.

*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.** That section one of chapter sixty-nine of the revised statutes be and hereby is amended by striking out the words, "the property of which is by law exempt from taxation" in the tenth and eleventh lines in said section, so that said section, as amended, will read as follows:

**‘Sec. 1. Requests to charitable, educational and benevolent institutions exempt from inheritance tax.** 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, 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 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 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.'

Approved April 4, 1919.

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## Chapter 188.

An Act to Regulate the Practice of the System, Method or Science of Healing Known as Osteopathy, Creating a Board of Examination and Registration for those Desiring to Practice the same, and Providing Penalties for Violation of this Act.

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

**Sec. 1. Board of osteopathic examination and registration created; qualification, tenure, vacancies.** Within thirty days after this act shall take effect, the governor, by and with the advice and consent of the council, shall appoint five persons who shall constitute a board of osteopathic examination and registration. Said persons shall be residents of this state, shall be graduates of a legally chartered osteopathic college or university having the power to confer degrees in osteopathy, shall have been at the time of their appointment actively engaged in the practice of their profession for a period of at least three years. One of said persons appointed as aforesaid shall be designated to hold office for five years, one for four years, one for three years, one for two years, and one for one year. At the expiration of the term of service thus designated each appointment thereafter shall be for the period of five years. Any vacancy in said board caused by death, resignation or for any other cause except completion of a full term of service shall be filled by the like appointment of a person qualified as aforesaid to hold office during the unexpired term of the member whose place he fills. The person designated to hold office for one year shall be deemed chairman of the board for the purpose of designating the time and place of holding the first meeting of the board for the purpose of organization. Any member of said board may be removed from office, for cause, by the governor, with the advice and consent of the council.

**Sec. 2. Meetings; organization; bond; duties and powers.** Said board shall meet on the second Tuesday of June of each year at such time and