

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty - Third Legislature

OF THE

STATE OF MAINE

1927

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Published by the Secretary of State, in accordance with the Resolves of the Legislature approved June 28, 1820, March 18, 1840, and March 16, 1842.

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Eighty-third Legislature

**1927**

[supplied from page 1 of volume]

## Chapter 116.

An Act to Obtain the Benefit of Credit Allowed under Federal Estate Tax.  
*Be it enacted by the People of the State of Maine, as follows:*

**Sec. 1. An estate tax to be assessed by attorney general on estates subject to tax under federal revenue act; amount of tax.** There shall be assessed by the attorney general in addition to the inheritance tax as now provided by chapter sixty-nine of the revised statutes, an estate tax upon all estates which are subject to taxation under the present Federal Revenue Act of nineteen hundred twenty-six. Said tax is hereby imposed upon the transfer of the estate of every person, who at the time of his death was a resident of this state. The amount of said tax so assessed shall be the amount by which eighty per cent of the estate tax, payable to the United States under the provisions of the said Federal Revenue Act of nineteen hundred twenty-six, shall exceed the aggregate amount of all estate, inheritance, legacy and succession taxes actually paid to the several states of the United States in respect to any property owned by such decedent, or subject to such taxes as a part of or in connection with his estate.

**Sec. 2. When tax is due and payable; interest after due; time for payment may be extended.** The tax imposed by this act shall become due and payable at the expiration of two years after the granting of letters testamentary or of administration, and executors, administrators, trustees, grantees, donees, beneficiaries and surviving joint owners shall be, and remain liable for the tax until it is paid. If the tax is not paid when due, interest at the rate of six per cent per annum shall be charged and collected from the time the same became payable. The attorney general may, however, for cause shown extend the time for payment with or without interest for such period as the circumstances require.

**Sec. 3. Act void on repeal of Title III of Federal Revenue Act.** This act shall become void and of no effect in respect to the estates of persons who die subsequent to the effective date of the repeal of Title III of said Federal Revenue Act or of the provisions thereof providing for a credit of the taxes paid to the several states of the United States not exceeding eighty per cent of the tax imposed by said Title III.

**Sec. 4. Purposes of the act; attorney general may make regulations.** It is hereby declared to be the intent and purpose of this act to obtain for this state the benefit of the credit allowed under the provisions of said Title III, section three hundred one, sub-section (b) of the Federal Revenue Act of nineteen hundred twenty-six to the extent that this state may be entitled by the provisions of this act, by imposing additional tax, and the same shall be liberally construed to effect this purpose. The

attorney general may make such regulations relative to the assessment and the collection of the tax provided by this act, not inconsistent with law, as may be necessary to carry out this intent.

**Sec. 5. Act to apply to estates in process of settlement.** The provisions of this act shall also apply to all estates not fully distributed and now in process of settlement, where the date of death was subsequent to February twenty-six, nineteen hundred twenty-six.

**Sec. 6. Provisions of R. S., c. 69, made a part of this act.** All provisions of chapter sixty-nine of the revised statutes, and amendments thereto, relating to succession taxes, are hereby made a part of this act wherever the same are applicable.

**Sec. 7. Unconstitutionality of part of act not to invalidate other parts.** If any portion of this act is held to be unconstitutional, such decision shall not invalidate the portions unaffected thereby. In the event that any part of the Federal Revenue Act or Federal Estate Tax Law, hereinbefore referred to, shall be declared to be in violation of the constitution of the United States, such declaration shall not be construed to affect the provisions of this act.

Approved April 11, 1927.

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## Chapter 117.

An Act to Create the Office of Deputy Treasurer of Cumberland County.

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

**Sec. 1. Treasurer of Cumberland county may appoint a deputy; salary.** The treasurer of Cumberland county may appoint a deputy treasurer who shall assist the treasurer in performing the duties of his office. Such deputy treasurer shall give bond to the county for the faithful discharge of his duties in such sum as the county commissioners order and with such sureties as they approve in writing thereon, the premium of such bond to be met by the county. The salary of such deputy treasurer shall be ten hundred forty dollars per annum, payable in monthly installments, paid on the last day of each month.

**Sec. 2. R. S., c. 117, sec. 45; P. L., 1921, c. 219; relating to clerk hire in county offices, amended.** Section forty-five of chapter two hundred nineteen of the public laws of nineteen hundred twenty-one is hereby amended by striking out at the end of the fourth paragraph thereof the words "for clerks in the office of county treasurer, seven hundred and twenty dollars," so that the same shall read: