

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty - Third Legislature

OF THE

STATE OF MAINE

1927

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 231.

An Act Repealing Certain Inheritance Tax Laws as to Non-Resident Decedents.

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

R. S., c. 69; P. L., 1917, c. 266, sec. 3; relating to succession taxes, amended. Chapter sixty-nine of the revised statutes of nineteen hundred sixteen as amended by section three of chapter two hundred sixty-six of the public laws of nineteen hundred seventeen is hereby amended by inserting and adding as section twenty-four of said chapter the following:

'Sec. 24. Tax on intangible personal property of non-residents not payable if state of decedent does not impose like tax on resident of this state. The tax imposed by section one shall not be payable in respect of intangible personal property if the decedent is a resident of a state or territory of the United States which at the time of his death did not impose a legacy or succession tax or a death tax of any character in respect of intangible personal property within said state or territory on residents of this state, or if the laws of the state or territory of residence of the decedent at the time of his death contained a reciprocal provision under which non-residents were exempted from legacy or succession taxes or death taxes of every character in respect of intangible personal property providing the state or territory of residence of such non-residents allowed a similar exemption to residents of the state or territory of residence of such decedent. For the purposes of this section the District of Columbia shall be considered a territory of the United States. The provisions of this section shall apply only to the estates of non-residents who die after July first, nineteen hundred twenty-eight.

Approved April 16, 1927.

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Chapter 232.

An Act Relating to the Protection of Moose.

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

P. L., 1917, c. 219, sec. 37; 1919, c. 131; 1921, c. 105; 1925, c. 83; relating to protection of moose, amended. Section thirty-seven of chapter two hundred and nineteen of the public laws of nineteen hundred and seventeen, as amended by chapter one hundred and thirty-one of the public laws of nineteen hundred and nineteen, as amended by chapter one hundred and five of the public laws of nineteen hundred and twenty-one, and as amended by chapter eighty-three of the public laws of nineteen hundred