

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-sixth Legislature

OF THE

STATE OF MAINE

From April 4, 1931, to March 31, 1933

AND MISCELLANEOUS STATE PAPERS

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PUBLIC LAWS
OF THE
STATE OF MAINE

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~~under the free attendance act, such children shall be granted free entrance to any high school in the state to which said children may apply under the same conditions as pupils residing in towns that do not maintain a free high school, as provided in section 93 of chapter 19, except that tuition for such pupils shall be paid by the department of health and welfare, from Indian funds. Said tuition shall be based on the average instructional cost per pupil for the year preceding that for which the tuition is paid. When the children of the Passamaquoddy tribe shall have entered any high school they shall be given free tuition by said high school, and so long as they shall apply themselves with due diligence and shall make reasonable progress they shall be allowed to continue in said school to the completion of the standard secondary school course.'~~

Revisor's note: This section amends P. L. 1933, c. 1, § 288.

Sec. 3. R. S., c. 17, § 55, amended. Section 55 of chapter 17 of the revised statutes is hereby amended to read as follows:

'Sec. 55. Biennial election of Passamaquoddy tribe; procedure. Biennially on the even numbered years, on the 1st Tuesday of ~~November~~ **October**, the Passamaquoddy tribe of Indians shall hold their election for the choice of governors and lieutenant-governors of said tribe, and a representative to the legislature of this state. The agents of said tribe shall give notice of the time and place, 7 days before said day of election, by posting notices thereof, one at their respective offices and one in some conspicuous place on the reservations at Pleasant Point and Peter Dana's Point. Said agents shall receive, sort, and count the votes given in at said election, in the presence of members of the tribe, and those elected shall be given certificates therefor.'

Revisor's note: This section amends P. L. 1933, c. 1, § 292.

Approved March 24, 1933.

Chapter 147.

AN ACT Providing for Reciprocal Relations in Respect to Death Duties in the Taxation of Non-Resident Estates.

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

Sec. 1. Proof of payment of death taxes to be filed in probate court. At any time before the expiration of 15 months after the qualification in any probate court in this state of an executor of the will of, or administrator of the estate of, a non-resident decedent, the executor or administrator shall file with the court proof that all death taxes, together with interest or penalties thereon, due to the state of domicile of such decedent,

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or to any political sub-division thereof, have been paid or secured, or that no such taxes, interest or penalties are due, as the case may be.

Sec. 2. Form of proof; proceedings when proof is not filed. The proof required by section 1 may be in the form of a certificate issued by the official charged with the administration of the death tax laws of the state of domicile. If such proof is not filed as therein provided the register of probate shall forthwith notify by mail the official of the state of domicile so far as is known to him (a) the name, date of death and last domicile of the decedent, (b) the name and address of each executor or administrator, (c) an estimate of the value of all the property of the estate, (d) the fact that the executor or administrator has not filed the proof required in section 1 of this act. The register shall attach to such notice a plain copy of the will and codicils of such decedent, if he died testate, or if he died intestate, a list of his heirs and next of kin, so far as is known to such register. Within 60 days after the mailing of such notice, the official of the state of domicile may file with the probate court in this state a petition for an accounting in such estate. Said official shall, for the purposes of this act, be a party interested for the purpose of petitioning for such accounting; and if a petition be filed within said period of 60 days, the probate court shall decree an accounting, and upon such accounting being filed and approved shall decree the remission to the fiduciary appointed by the probate court of the state of domicile of the balance of the intangible personalty after the payment of creditors and expenses of administration in this state.

Sec. 3. Penalty. Unless the provisions of either section 1 or section 2 of this act shall have been complied with, no executor or administrator shall be entitled to a final accounting or discharge in any probate court in this state.

Sec. 4. Reciprocal effect of this act. The provisions of this act shall apply to the estate of any non-resident decedent if the laws of the state of his domicile contain a provision, of any nature or however expressed, whereby this state is given reasonable assurance of the collection of its death taxes, interest and penalties, from the estates of decedents dying domiciled in this state in cases where the estates of such decedents are being administered in such other state. The provisions of this act shall be liberally construed in order to insure that the state of domicile of any decedent shall receive any death taxes, together with interest and penalties thereon, due to it.

Sec. 5. Limitation. Nothing in this act shall be construed to prevent a probate court from ordering the remission of any intangible personal property belonging to the estate of a non-resident decedent which is being

administered in this state, and such probate court is hereby authorized to order such remission whenever good cause is shown therefor.

Sec. 6. "State" defined. For the purposes of this act, the word "state" shall be construed to include any territory of the United States, the District of Columbia, and any foreign country.

Approved March 24, 1933.

Chapter 148.

AN ACT Relative to Inheritance and Estate Tax Laws.

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

Sec. 1. Attorney-general to enforce and administer inheritance and succession tax laws. The assessment and collection of all taxes on inheritances and successions and of all estate taxes and the enforcement and administration of all the provisions of law relating thereto shall be vested in the attorney-general who shall commission one of his assistant attorneys-general as inheritance tax commissioner, hereinafter referred to as the commissioner.

In the absence or disability of the commissioner the attorney-general or his deputy may designate an acting commissioner who shall be vested with all the powers of and shall perform all the duties of, the commissioner during such absence or disability.

Property Taxable.

Sec. 2. Property taxable. The following property shall be subject to an inheritance tax for the use of the state:

(a) All property within the jurisdiction of this state and any interest therein belonging to inhabitants of this state and all real estate or any interest therein and all tangible personal property within the state belonging to persons who are not inhabitants of this state which shall pass:

1. By will, by laws regulating intestate succession or by allowance of a judge of probate,

2. By deed, grant, sale or gift except in case of a bona fide purchase for full consideration in money or money's worth, made in contemplation of the death of the grantor or donor, or made or intended to take effect in possession or enjoyment after the death of the grantor or donor to any person in trust or otherwise,

3. By survivorship in any form of joint ownership including joint bank deposits in which the decedent joint owner contributed during his lifetime any part of the property held in such joint ownership or of the purchase price thereof,