

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-eighth and Eighty-ninth
Legislatures

OF THE

STATE OF MAINE

From April 24, 1937 to April 21, 1939

AND

MISCELLANEOUS STATE PAPERS

Published by the Secretary of State, in conjunction
with the Revisor of Statutes in accordance with the
Resolves of the Legislature approved June 28, 1820,
March 18, 1840, March 16, 1842 and Acts approved
August 6, 1930 and April 2, 1931.

KENNEBEC JOURNAL
AUGUSTA, MAINE
1939

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-ninth Legislature

1939

Chapter 170

AN ACT Relating to Fees for Licenses.

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

License fees may be reduced or suspended. Whenever there is accumulated, or shall hereafter accumulate, in the state treasury to the account of any board or commission charged with the duty of issuing licenses for the conduct of any profession, trade or business, sums of money in excess of the amount required properly to cover the expense of performing the duties imposed upon such board or commission in connection with the granting of such licenses and the supervision of persons licensed, said board or commission with the approval of the governor and council may suspend the payment or reduce the amount of any license fees fixed by statute for any renewal until in the opinion of such board or commission it shall be necessary to collect the full amount thus established by law.

Approved April 6, 1939.

Chapter 171

AN ACT Relating to the Assessment of Inheritance Taxes.

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

P. L., 1933, c. 148, § 28, amended. Section 28 of chapter 148 of the public laws of 1933 is hereby amended to read as follows:

‘Sec. 28. Commissioner to determine amount of tax; procedure. The commissioner shall determine the amount of tax due and payable upon any estate or part thereof and shall certify the amount so due and payable to the persons by whom the tax is payable. Such determination and certification may be made upon account of the tax payable upon the estate generally or upon account or in full for any part thereof or any interest therein. Payment of the amount so certified upon account shall be a discharge of the tax to the extent of said certification and upon subsequent determination and certification of the full amount of the tax payable upon the estate generally or upon any interest therein or part thereof, payment of the full amount of said tax shall, except as hereinafter provided, be a discharge of the tax. In determining the amount of any tax under this act, the commissioner shall not be required to consider any payments on account of debts, funeral expenses or expenses of administration which have not been allowed by the probate court having jurisdiction of said estate. **The amount**

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paid on account of federal estate taxes shall be allowed as a deduction in resident or nonresident estates. If after determination and certification of the full amount of the tax upon an estate or any interest therein or part thereof the estate shall receive or become entitled to property in addition to that shown in the inventory or disclosed to the commissioner, the executor, administrator, trustee or other fiduciary shall forthwith notify the commissioner who shall upon being thus or otherwise informed determine the amount of additional tax, if any, due and payable thereon and shall certify the said amount to the person by whom such tax is payable, which amount shall be due and payable 30 days from the date of the certification; provided, that a fiduciary shall be personally liable to pay only so much of said additional tax as is computed on the additional property actually received by him and that a beneficiary receiving any part of such additional property shall be liable to pay so much of the tax thereon as is not chargeable as aforesaid to a fiduciary.'

Approved April 6, 1939.

Chapter 172

AN ACT Relating to Reports to Towns of Excise Tax Payments.

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

P. L., 1933, c. 166, repealed. Chapter 166 of the public laws of 1933 is hereby repealed.

Approved April 6, 1939.

Chapter 173

AN ACT Relative to Jail Auditors.

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

R. S., c. 94, § 38, amended. Section 38 of chapter 94 of the revised statutes is hereby amended to read as follows:

'Sec. 38. Commissioners to furnish supplies for jails; not to be interested parties; bills and accounts to be audited. The county commissioners of the several counties shall, without extra charge or commission to themselves or to any other person, procure all necessary supplies, including necessary food, fuel, bedding, and clothing for the jails and the prisoners therein to be furnished and purchased under their direction and at the ex-