

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
AS PASSED BY THE
Eighty-ninth and Ninetieth
Legislatures

OF THE
STATE OF MAINE

From April 21, 1939 to April 26, 1941
AND MISCELLANEOUS STATE PAPERS

Published by 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
1941

PROPERTY OF THE
STATE OF MAINE
NOT TO BE SOLD

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninetieth Legislature

1941

‘Sec. 67. Maintenance of bridges so built or rebuilt. All costs of maintenance of bridges built or rebuilt under the provisions of sections 62 to 74 of this chapter shall be borne entirely by the state.’

Sec. 10. Appropriation. There is hereby appropriated out of the general highway fund such amounts as are necessary to carry out the provisions of this act.

Sec. 11. Effective date of this act. This act shall become effective on March 1, 1942 if the 90th legislature passes an act imposing an $\frac{1}{2}\%$ increase in the gasoline tax; and if such act finally becomes law. Otherwise this act shall become null and void.

Approved April 26, 1941

Chapter 303

AN ACT Relating to Pensions of State Employees.

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

Sec. 1. P. L., 1933, c. 1, § 228, amended. Section 228 of chapter 1 of the public laws of 1933 is hereby amended to read as follows:

‘Sec. 228. Any officer or employee who is retired; pension amount. Any officer or employee who is retired, as provided in the preceding section, shall be allowed such amount as the governor and council shall determine not to exceed $\frac{1}{2}$ of the average wage or salary he was receiving for the 5 years previous to the time of his retirement. In the case of superintendents of schools, the terms “wage” or “salary” used in this act shall mean the actual wages or salary received without reference to the amounts directly or indirectly contributed by the state. Provided, however, that amounts granted to superintendents of schools under the provisions of sections 227 to 229, inclusive, shall be paid out of the appropriation for the department of education.’

Sec. 2. P. L., 1933, c. 1, § 229, amended. Section 229 of chapter 1 of the public laws of 1933, is hereby amended to read as follows:

‘Sec. 229. “Employee” defined. The word “employee” shall be held to include clerks and other employees of the several state departments and state institutions; also teachers in the state normal schools and the Madawaska training school, including such teachers as have retired since March 1st, 1920; also superintendents of schools in service as such prior to July 1st, 1924. Provided, however, said superintendents shall not receive a pension in excess of \$1200 per year.’

CHAP. 304

Sec. 3. Duration of act. The amendments to sections 228 and 229 of chapter 1 of the public laws of 1933 provided for herein, shall be effective until a general contributory pension law for state employees becomes effective, whereupon the aforesaid amendments shall become null and void.

Approved April 26, 1941

Chapter 304

AN ACT Relating to the Inheritance Tax Law.

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

Sec. 1. P. L., 1933, c. 148, § 3, amended. Section 3 of chapter 148 of the public laws of 1933 is hereby amended to read as follows:

'**Sec. 3. Amount of tax on Class A.** Property which shall so pass to or for the use of the following persons who shall be designated as Class A, to wit: husband, wife, lineal ancestor, lineal descendant, adopted child, adoptive parent, wife or widow of a son or husband or widower of a daughter of a decedent, shall be subject to a tax upon the value thereof, in excess of the exemption hereinafter provided, of ~~1%~~ 2% of such value in excess of said exemption as does not exceed \$50,000, of ~~1½%~~ 3% of such value as exceeds said \$50,000 and does not exceed \$100,000, of ~~2%~~ 4% of such value as exceeds \$100,000 and does not exceed \$250,000, and of ~~3%~~ 6% of such value as exceeds \$250,000; the value exempt from taxation to or for the use of a husband, wife, father, mother, child, adopted child, or adoptive parent or child or children of a deceased child, by representation, shall in each case be \$10,000, and the value exempt from taxation to or for the use of any other person falling within said Class A, shall in each case be \$500.'

Sec. 2. P. L., 1933, c. 148, § 4, amended. Section 4 of chapter 148 of the public laws of 1933 is hereby amended to read as follows:

'**Sec. 4. Amount of tax on Class B.** Property which shall so pass to or for the use of the following persons who shall be designated as Class B, to wit: brother, half brother, sister, half sister, uncle, aunt, nephew, niece, grandnephew, grandniece, or cousin of a decedent, shall be subject to a tax upon the value thereof, in excess of an exemption of \$500, of ~~4%~~ 5% of such value in excess of said exemption as does not exceed \$25,000, of ~~1½%~~ 9% of such value as exceeds \$25,000 and does not exceed \$100,000, of ~~5%~~ 10% of such value as exceeds \$100,000 and does not exceed \$250,000, and of ~~6%~~ 12% of such value as exceeds \$250,000.'