

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.

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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

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 ~~4½%~~ 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.'

Sec. 3. P. L., 1933, c. 148, § 5, amended. Section 5 of chapter 148 of the public laws of 1933 is hereby amended to read as follows:

'Sec. 5. Amount of tax on Class C. Property which shall so pass to or for the use of any person not falling within either of the classes hereinbefore set forth shall be subject to a tax upon the value thereof, in excess of an exemption of \$500, of ~~5%~~ 10% of such value in excess of said exemption as does not exceed \$50,000, of ~~6%~~ 12% of such value as exceeds \$50,000 and does not exceed \$100,000, of ~~7%~~ 14% of such value as exceeds \$100,000 and does not exceed \$250,000, and of ~~8%~~ 16% of such value as exceeds \$250,000.'

Approved April 26, 1941