

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
AS PASSED BY THE  
Ninety-first and Ninety-second  
Legislatures  
OF THE  
STATE OF MAINE

From April 10, 1943 to April 21, 1945  
AND MISCELLANEOUS STATE PAPERS  
From April 10, 1943 to May 24, 1945

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Published by the Revisor of Statutes in accordance  
with Chapter 10 of the Revised Statutes of 1944.

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KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1945

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Ninety-second Legislature

**1945**

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PUBLIC, 1945

CHAP. 269

'Sec. 39. Exempt from further taxation. Any automobile or tractor owner, who has paid the excise tax on his motor vehicle for the year to a city or town as provided for in this chapter, shall be exempt from further or other taxation on said motor vehicle for that year by said city or town, provided, however, that in the case of tractors used principally on farms or in the woods, the excise tax must be paid before April 1, otherwise the owner shall be subject to a personal property tax.

In case a personal property tax is paid and later registration on a tractor is desired, the secretary of state shall accept a personal property tax receipt in lieu of an excise tax receipt.'

Effective July 21, 1945

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## Chapter 268

AN ACT Relating to Powers of County Commissioners.

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

R. S., c. 79, § 16, amended. The 2nd sentence of section 16 of chapter 79 of the revised statutes is hereby amended to read as follows:

'They may also in any town in which a nisi prius term of the superior court is held contribute such amount as in their judgment seems proper to the repair and upkeep of any room used for the holding of such term of court and acquire land by purchase or by condemnation proceedings for the enlargement of the grounds around county buildings; such condemnation proceedings shall be in conformity with the provisions of sections 32 to 39, inclusive.'

Effective July 21, 1945

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## Chapter 269

AN ACT Providing for Equitable Apportionment of Estate Taxes and Collection and Payment Thereof.

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

R. S., c. 142, §§ 39-A—39-E, additional. Chapter 142 of the revised statutes is hereby amended by adding thereto 5 new sections to be numbered 39-A to 39-E, inclusive, to read as follows:

'Sec. 39-A. Equitable apportionment and proration of estate taxes. Whenever it appears upon any accounting or in any appropriate action or proceeding that an executor, administrator, trustee or other person acting in a fiduciary capacity has paid or may be required to pay an estate tax levied or assessed under the provisions of this chapter, or under the provisions of any estate tax law of the United States heretofore or hereafter enacted, upon or with respect to any property required to be included in the gross estate of a decedent under the provisions of any such law, the amount of the tax so paid or payable, except as otherwise directed or provided in the decedent's will, and, where all or part of a fund created by written instrument executed inter vivos is included in the gross estate, except as otherwise provided in such written instrument or amendment thereof, shall be equitably apportioned and prorated among the persons interested in the estate. Such apportionment and proration shall be made in the proportion as near as may be that the value of the property, interest or benefit of each such person bears to the total value of the property, interests and benefits received by all such persons interested in the estate; provided that it shall accord with applicable estate tax law of the United States where such laws specify with respect to an apportionment. In making such apportionment and proration, allowance shall be made for any exemptions granted by the act imposing the tax and for any deductions allowed by such act, for the purpose of arriving at the value of the net estate; and in cases where a trust is created or other provision made whereby any person is given an interest in income or an estate for years, or for life, or other temporary interest in any property or fund, the tax on both such temporary interest and on the remainder thereafter shall be charged against and be paid out of the corpus of such property or fund without apportionment between remainders and temporary estates.'

'Sec. 39-B. "Persons interested in the estate," definition. For the purposes of sections 39-A to 39-E, inclusive, the term "persons interested in the estate" shall, with respect to both state and federal taxes, include all persons who may be entitled to receive or who have received any property or interest which is so required to be included in the gross estate of a decedent, or any benefit whatsoever with respect to any such property or interest, whether under a will or intestacy, or by reason of any transfer, trust, estate, interest, right, power, relinquishment of power, or otherwise, taxable under any of the aforementioned laws.'

'Sec. 39-C. Executors and administrators, right to recover taxes. In all cases in which any property required to be included in the gross estate referred to in section 39-A does not come into the possession of the executor or administrator as such, he shall, in the case of a trust involving tem-

porary interests as described in section 39-A, be entitled to recover from the fiduciary in possession of the corpus of such trust, and in all other cases from the persons interested in the estate, the proportionate amount of such tax payable by such fiduciary or persons with which they are chargeable under the provisions of section 39-A.'

'Sec. 39-D. Contributions. Any person who shall have paid more than the proportionate amount of the tax apportionable to him under the provisions of sections 39-A to 39-E, inclusive, on any property or interest passing to him, or in his possession, shall be entitled to a just and equitable contribution from those who shall not have paid the full amount of the tax apportionable to them respectively.'

'Sec. 39-E. Commissioner, powers; appeal. The inheritance tax commissioner shall have jurisdiction to hear and determine all questions arising under the provisions of sections 39-A to 39-E, inclusive, and to make apportionments and prorations, determine the amounts thereof and of reimbursements, contributions and other payments therein provided for, and shall certify the amounts payable, subject to appeal as in other cases under the inheritance tax laws.'

Effective July 21, 1945

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## Chapter 270

### AN ACT to Equalize Opportunities for Education in Occupational Training.

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

R. S., c. 37, § 98, amended. Section 98 of chapter 37 of the revised statutes is hereby amended to read as follows:

'Sec. 98. A youth residing in town not supporting a secondary school may attend such school elsewhere; special provisions for occupational courses; tuition to be paid by town; free tuition while youth maintains satisfactory standards. Any youth who resides with a parent or guardian in any town which does not support and maintain a standard secondary school may attend any approved secondary school to which he may gain entrance by permission of those having charge thereof, provided the said youth shall attend a school or schools whose courses are approved by the commissioner. Any youth who resides with a parent or guardian in a town