

# 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. 358

"Maine Post War Public Works Reserve". The purpose of this act is to provide for the welfare of the people of the state during future economic readjustment periods by extending certain of the general provisions of said chapter 353.

**Sec. 2. Duties of the governor and council.** The governor, with the advice and consent of the council, in addition to his duties as already provided by law, is hereby authorized to cooperate with the various departments of the state, the federal government or any of its agencies, the municipalities of this state, or private agencies within this state in developing and coordinating plans for post war activities.

**Sec. 3. Definition.** "Post war activities" whenever used in this act shall mean any activities in the field of public or private activity which will aid in the conversion to a normal peace time economy.

**Sec. 4. Appropriation to "Maine Post War Public Works Reserve".** There is hereby appropriated for the Maine Post War Public Works Reserve, in addition to the appropriation as provided for in chapter 353 of the public laws of 1943, the sum of \$1,000,000 to be taken from the sinking fund reserve of the general fund. Expenditures from this appropriation of \$1,000,000 may include the cost of plans and specifications for projects and general surveys related thereto, provided, however, that the cost of such plans, specifications and surveys shall not exceed \$10,000. Except for the \$10,000 that may be used for plans, specifications and surveys, no expenditures may be made from the fund until the project or projects have been approved by legislative act or resolve.

Effective July 21, 1945

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## Chapter 358

### AN ACT Relating to Inheritance Taxes.

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

**Sec. 1. R. S., c. 142, § 3, amended.** Section 3 of chapter 142 of the revised statutes 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, step-

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 2% of such value in excess of said exemption as does not exceed \$50,000, of 3% of such value as exceeds said \$50,000 and does not exceed \$100,000, of 4% of such value as exceeds \$100,000 and does not exceed \$250,000, and of 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, stepchild, or adoptive parent, ~~or child or children of a deceased child, by representation or grandchild of a deceased child,~~ shall in each case be \$10,000, provided, however, that if there be more than 1 such grandchild, their total exemption shall, per stirpes, be \$10,000; and the value exempt ~~from taxation~~ to or for the use of any other person falling within said Class A, to wit: grandparent and other lineal ancestors of remoter degrees, wife or widow of a son, or husband or widower of a daughter of a decedent, grandchild who is the child of a living child, and other lineal descendants of remoter degrees, shall in each case be \$500.'

Sec. 2. R. S., c. 142, § 4, amended. Section 4 of chapter 142 of the revised statutes 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 ~~5%~~ 8% of such value in excess of said exemption as does not exceed \$25,000, of 9% of such value as exceeds \$25,000 and does not exceed \$100,000, of 10% of such value as exceeds \$100,000 and does not exceed \$250,000, and of 12% of such value as exceeds \$250,000.'

Effective July 21, 1945

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## Chapter 359

### AN ACT Relating to Fees of Registers of Probate in re Petitions.

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

R. S., c. 140, § 40-A, additional. Chapter 140 of the revised statutes is hereby amended by adding thereto a new section to be numbered 40-A, to read as follows: