

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

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

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-second Legislature

1945

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

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:

PUBLIC, 1945

CHAP. 360

'Sec. 40-A. Fees for petitions for probate of wills and administrations. The register of probate shall receive a filing fee of \$3 for each petition to probate a will and for each petition for the administration of an estate, when the estimated value of such estate, as stated in the petition, is \$1,000 or over.'

Effective July 21, 1945

Chapter 360

AN ACT Relating to Preference in State Employment for Veterans.

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

R. S., c. 59, § 12-A, additional. Chapter 59 of the revised statutes is hereby amended by adding thereto a new section to be numbered 12-A, to read as follows:

'Sec. 12-A. Preference in state employment for veterans. Hereafter in making appointments to any position in the classified service preference in appointment as hereinafter provided shall be given to honorably discharged male and female veterans and widows of such, and to the wives of disabled veterans who themselves are not qualified but whose wives are qualified to hold such positions.

The classes of veteran preference shall be as follows:

I. Five-point preference is so-called because, for this class, 5 points are added to earned qualifying ratings in examination. Any veteran who has performed active duty in any branch of the armed forces of the United States during any war is entitled to 5-point preference upon honorable discharge or release therefrom.

II. Ten-point preference is a term applying to veteran preference which entitles the holder to an addition of 10 points to earned qualifying ratings in examination. The classes of 10-point preference are as follows:

A. Disability preference applies to honorably discharged veterans who establish by official records

1. the present existence of a service-connected disability, or
2. the current receipt of compensation, disability retirement benefits, or pension by reason of public laws administered by the Veterans' Administration, the war department or the navy department.