

### ACTS AND RESOLVES

### AS PASSED BY THE

# Ninety-second and Ninety-third Legislatures

### OF THE

## STATE OF MAINE

# From April 22, 1945 to May 14, 1947 AND MISCELLANEOUS STATE PAPERS From May 25, 1945 to May 14, 1947

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-third Legislature

### 1947

#### APPORTIONMENT OF ESTATE TAXES

#### **PUBLIC**, 1947

#### СНАР. 220

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occupied by him, lawfully construct and maintain a bridge across such ditch or drain.'

Sec. 2. R. S., c. 84, § 78, amended. The 1st sentence of section 78 of chapter 84 of the revised statutes is hereby amended to read as follows:

'Whoever wilfully violates any provision of the preceding section shall be punished, for the first offense, by a fine of not less more than 55 so, nor more than 510 and costs, and for each subsequent offense, by a fine of not less more than 510 sno, nor more than 25 and costs, and shall be further liable for double the amount of the actual damage, to be recovered in an action on the case by the city, town, or plantation, or, in behalf of any unorganized place, by the county where the offense is committed.'

Effective August 13, 1947

#### Chapter 220

#### AN ACT Relating to the Apportionment of Estate Taxes.

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

Sec. 1. R. S., c. 142, §§ 39-A - 39-E, repealed. Sections 39-A to 39-E, inclusive, which were added to chapter 142 of the revised statutes by chapter 269 of the public laws of 1945 are hereby repealed.

Sec. 2. Limitation. The sections declared to be repealed remain in force for the preservation of all rights and their remedies existing by virtue of such sections; and so far as they apply to any trust, judicial or probate proceeding, right, contract, compromise, limitation, payment or event already affected by them.

Provided further, that no executor, administrator, trustee or other person acting in a fiduciary capacity shall be held personally liable for failure to bring an action under the provisions of chapter 269 or under this repealing act, unless such executor, administrator, trustee or other person acting in a fiduciary capacity, was or shall have been requested to do so in writing by a person interested in the estate and reasonably indemnified against the costs and expenses of such action.

Effective August 13, 1947