

# MAINE STATE LEGISLATURE

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**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**

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

As Passed by the Ninety-third Legislature

**1947**

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PUBLIC, 1947

CHAP. 260

borders of displaced persons of Baltic origin; provided nevertheless that nothing herein contained shall be so construed as to discourage immigrants of other nationalities.

Sec. 49-B. Maine development commission to arrange for settlement through negotiations with the Department of State, Department of Justice and the United Nations. The Maine development commission is hereby empowered and authorized to negotiate with the U. S. Department of State, with the U. S. Department of Justice and with the United Nations, or with any proper agency or department of the United Nations, to arrange for the settlement in this state of such displaced persons of Baltic origin who are able to buy, or who may have bought for them private property within the state owned by private persons.'

Effective August 13, 1947

## Chapter 259

AN ACT to Provide for an Increase to be Paid for Clerk Hire in the Office of the Register of Deeds in the County of Cumberland and Salary of Deputy Register of Deeds.

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

R. S., c. 79, § 269, amended. The 4th paragraph of section 269 of chapter 79 of the revised statutes, in so far as it relates to the annual amount to be paid for clerk hire in the office of the register of deeds in Cumberland county, previously amended by chapter 212 of the public laws of 1945, is hereby further amended to read as follows:

'for clerks in the office of register of deeds, ~~\$7,400~~ \$10,300; with the additional sum of \$4,000, which additional sum shall be available for the period of 2 years from the effective date hereof; deputy register of deeds, ~~\$2,800~~ \$2,200;'

Effective August 13, 1947

## Chapter 260

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, as amended by section 1 of chapter 358 of the public laws of 1945, is hereby further 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, stepchild, 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 grandchild who is the child 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 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, § 16, amended. Section 16 of chapter 142 of the revised statutes is hereby amended by adding thereto a new sentence to read as follows:

'As respects taxes due on estates of persons dying after the effective date of this statute, said interest rate shall be 6%.'

Sec. 3. R. S., c. 142, § 27, amended. The 5th sentence of section 27 of chapter 142 of the revised statutes is hereby amended to read as follows:

'The amount paid on account of federal estate taxes shall be allowed as a deduction in resident ~~or non-resident~~ estates.'

Sec. 4. R. S., c. 142, § 27-A, additional. Chapter 142 of the revised statutes is hereby amended by adding thereto a new section to be numbered 27-A, to read as follows:

'Sec. 27-A. Deductions of non-residents. In the case of the estate of a non-resident the net estate for the purpose of the taxes imposed by the provisions of this chapter shall be ascertained by deducting from the gross estate the following items:

- I. Fees of the probate court;
- II. Advertising expenses incidental to administration in this state;
- III. Fees paid to appraisers for appraising property within this state;
- IV. Expenses incurred in connection with procuring a fiduciary's bond filed in the probate court in this state;

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V. Reasonable compensation of executors and administrators and their statutory agents qualifying as such in the Maine probate court and reasonable fees for Maine attorneys;

VI. The amount at the date of the decedent's death of all unpaid mortgages upon real or tangible personal property situated within this state, which mortgages were not deducted in the appraisal of the property mortgaged;

VII. Unpaid taxes and special assessments upon real or tangible personal property situated within this state which were a lien at the date of the decedent's death;

VIII. The federal estate tax, if any, multiplied by a fraction, the numerator of which is the value of the real and tangible personal property in Maine, undiminished by mortgage or pledge, and the denominator the gross estate wherever situated;

IX. Debts of the decedent, and other deductions allowed resident estates, shall be allowed non-resident estates only when, and to the extent that, it is necessary to pay the amounts of such deductions from the proceeds of sale of real property or tangible personal property in Maine, or directly by the transfer of such property.'

Effective August 13, 1947

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## Chapter 261

### AN ACT Relating to Auctions and Auctioneers.

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

R. S., c. 88, §§ 82-A - 82-H, additional. Chapter 88 of the revised statutes is hereby amended by adding thereto 8 new sections to be numbered 82-A to 82-H, inclusive, to read as follows:

'Sec. 82-A. Non-resident auctioneers; deposit; fees. Every non-resident person, firm or corporation, licensed to conduct public auctions by any other state, desiring to do business in this state as an auctioneer, shall deposit with the secretary of state the sum of \$100 as a special deposit, and shall name the secretary of state, agent upon whom service may be made in any action at law or in equity which may be brought against said applicant, to the same effect and in the same manner as upon a resident defendant, and after compliance with the foregoing, upon application in proper form and the payment of a further sum of \$50 as a state license fee, the secretary of state shall issue to such applicant a license