

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

## Ninety-fourth Legislature

OF THE

# STATE OF MAINE

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

As Passed by the Ninety-fourth Legislature

**1949**

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## Chapter 34

### AN ACT Relating to Uniform Act on Interstate Compromise of Death Taxes.

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

R. S., c. 142, §§ 41-O-41-S, additional. Chapter 142 of the revised statutes is hereby amended by adding thereto 5 new sections, to be numbered 41-O to 41-S, inclusive, to read as follows:

#### ‘Interstate Compromise of Death Taxes

Sec. 41-O. Compromise agreement; filing; interest or penalty for non-payment of taxes. When the state tax assessor claims that a decedent was domiciled in this state at the time of his death and the taxing authorities of another state or states make a like claim on behalf of their state or states, the state tax assessor may, with the approval of the attorney-general, make a written agreement of compromise with the other taxing authorities and the executor or administrator that a certain sum shall be accepted in full satisfaction of any and all death taxes imposed by this state, including any interest or penalties to the date of filing the agreement. The agreement shall also fix the amount to be accepted by the other states in full satisfaction of death taxes. The executor or administrator is hereby authorized to make such agreement. Either the state tax assessor or the executor or administrator shall file the agreement, or a duplicate, with the authority that would be empowered to assess death taxes for this state if there had been no agreement; and thereupon the tax shall be deemed conclusively fixed as therein provided. Unless the tax is paid within 30 days after filing the agreement, interest shall thereafter accrue upon the amount fixed in the agreement, but the time between the decedent’s death and the filing shall not be included in computing the interest.

Sec. 41-P. Definition of “state”. As used in sections 41-O to 41-S, inclusive, the word “state” means any state, territory or possession of the United States, and the District of Columbia.

Sec. 41-Q. Interpretation. The provisions of sections 41-O to 41-S, inclusive, shall be so interpreted and construed as to effectuate their general purpose to make uniform the law of those states which enact them.

Sec. 41-R. Short title. Sections 41-O to 41-S, inclusive, may be cited as the “Uniform Act on Interstate Compromise of Death Taxes”.

Sec. 41-S. Time of taking effect. The provisions of sections 41-O to 41-S, inclusive, shall apply to estates of decedents dying before or after the enactment of said sections.'

Effective August 6, 1949

## Chapter 35

### AN ACT Changing Name of Retirement System to "Maine State Retirement System."

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

Sec. 1. R. S., c. 60, § 2, amended. The last sentence of section 2 of chapter 60 of the revised statutes, as revised by section 3 of chapter 384 of the public laws of 1947, is hereby amended to read as follows:

'It shall have the powers and privileges of a corporation and shall be known as the "~~State Employees' Retirement System of the State of Maine~~" "**Maine State Retirement System**", and by such name all of its business shall be transacted, all of its funds invested, and all of its cash and securities and other property held in trust for the purpose for which received.'

Sec. 2. Transfer of records. All records, files and property now under the general administration and responsibility of the "State Employees' Retirement System of the State of Maine" shall be transferred and delivered to the "Maine State Retirement System", whose trustees are authorized to accept such transfer.

Effective August 6, 1949

## Chapter 36

### AN ACT Relating to Adoption of Neglected Children.

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

R. S., c. 22, § 239-A, repealed. Section 239-A of chapter 22 of the revised statutes, as enacted by chapter 393 of the public laws of 1947, is hereby repealed.

Effective August 6, 1949