

## 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

#### INHERITANCE TAX EXEMPTIONS IN CLASS A

#### PUBLIC LAWS, 1949

#### CHAP. 411

455

'Sec. 153. Possession or sale of diseased bees or equipment. It shall be unlawful for any person to knowingly own or possess bees having any contagious or infectious disease, or bee equipment and appliances contaminated thereby without a certificate of inspection from a bee inspector. It shall be unlawful to sell, barter, or give away bees, equipment or appliances from any apiary which contains bees having an infectious or contagious disease without a certificate of inspection from a bee inspector when the owner or manager thereof knows, or has reason to suspect, the presence of such disease therein.'

Sec. 4. R. S., c. 27, § 155, repealed and replaced. Section 155 of chapter 27 of the revised statutes, as amended by section 2 of chapter 54 of the public laws of 1945, is hereby repealed and the following enacted in place thereof:

'Sec. 155. Notification to commissioner. All persons owning bees within the state shall annually notify the commissioner of the keeping of bees and the location thereof and shall forward to the commissioner for deposit with the treasurer of state an annual license fee of 10c per colony for all bees in the hive on May 15 of each year. No license fee returned shall be less than \$1 per beekeeper. This money shall be used to assist in carrying out the provisions of sections 146 to 156, inclusive.'

Sec. 5. Appropriation. There is hereby appropriated from the general fund the sum of \$750 for the fiscal year ending June 30, 1950 and the sum of \$750 for the fiscal year ending June 30, 1951 to carry out the provisions of sections 146 to 156, inclusive. Any balance remaining in this account at the end of a fiscal year shall not lapse but shall be carried forward to the ensuing fiscal year to be expended for the same purposes.

Effective August 6, 1949

#### Chapter 411

AN ACT Relating to Inheritance Tax Exemptions in Class A.

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

**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 and. by section 1 of chapter 260 of the public laws of 1947, 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,

#### SCHOOL UNIONS

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to wit: husband, wife, lineal ancestor, lineal descendant, adopted child, stepchild, adoptive parent, wife or widow of a natural or adopted son or husband or widower of a natural or adopted daughter of a decedent, grandchild who is the natural or adopted child of a natural or adopted child 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 natural or adopted child of a natural or adopted deceased child of a decedent, shall in each case be \$10,000, provided, however, that if there be more than I 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 natural or adopted son, or husband or widower of a natural or adopted daughter of a decedent, grandchild who is the natural or adopted child of a natural or adopted living child of a decedent and other lineal descendants of remoter degrees, shall in each case be \$500.'

Effective August 6, 1949

#### Chapter 412

#### AN ACT Relating to School Unions.

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

**R. S., c. 37, § 68, amended.** Section 68 of chapter 37 of the revised statutes, as amended by chapter 240 of the public laws of 1947, is hereby further amended by adding at the end thereof the following paragraph:

Provided further, that on presentation of a written plan of organization which has been approved by the superintending school committees of the towns involved, the commissioner and the committee are authorized to combine 2 or more school unions, or parts thereof, into a larger supervisory unit administered by a superintendent of schools and staff assistants, who may be employed by the joint committee as provided in section 70, and the commissioner shall have authority to adjust disbursements for supervision so that there will be no loss in state support because of the reorganization.'

Effective August 6, 1949

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