

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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1949



PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-fourth Legislature

1949

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 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 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