

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

PUBLIC LAWS, 1949

CHAP. 439

utes, as enacted by section 29 of chapter 42 of the public laws of 1945 are hereby repealed.

Sec. 4. R. S., c. 14, § 155, amended. Section 155 of chapter 14 of the revised statutes, as amended by section 30 of chapter 42 of the public laws of 1945 and section 6 of chapter 188 of the public laws of 1947, is hereby further amended to read as follows:

'Sec. 155. Proceedings in case of failure to make returns and pay tax; authority of state tax assessor to examine books. If any corporation, company, association or person fails to make the returns required by sections 118, 120, 128, ~~144~~ 145 ~~152~~ and 156, the state tax assessor shall make an assessment of a state tax upon such corporation, company, association or person on such valuation, or on such gross receipts thereof, as the case may be, as he thinks just, with such evidence as he may obtain, and such assessment shall be final. The state tax assessor or his duly authorized agent shall have access to the books of any corporation, company, association or person required to make returns under the provisions of sections 118, 128, 136, 137, 139, 140, ~~144~~ 145 ~~152~~ and 156, to ascertain if the required returns are correctly made. If any corporation, company, association or person fails to pay the taxes required or imposed by sections 110, 117, 121, 127, ~~143~~ 146 ~~153~~ and 157, the state tax assessor shall forthwith commence an action of debt, in the name of the state, for the recovery of the same with interest at the rate of 10% a year. In addition to other remedies for the collection of state taxes upon any corporation, such taxes with interest at the rate of 10% a year may be recovered by an action of debt in the name of the state.'

Effective August 6, 1949

Chapter 439

AN ACT Relating to Rules of Descent.

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

Sec. 1. R. S., c. 156, § 1, sub-§ I, amended. Subsection I of section 1 of chapter 156 of the revised statutes is hereby amended to read as follows:

'I. If he leaves a widow and issue, $\frac{1}{3}$ to the widow. If the deceased leaves no issue, $\frac{1}{2}$ to the widow.

Provided, however, that if the deceased leaves no issue and if it appears on determination by the probate court that the intestate and the surviving

widow or widower were living together at the time of his or her decease, the surviving widow or widower shall take:

- A. The whole real and personal estate remaining after payment of the debts of the deceased, funeral charges and charges of administration, if it appears on determination of the probate court that such whole estate so remaining does not exceed \$5,000 in value; or
- B. \$5,000 plus $\frac{1}{2}$ of the remaining personal estate and $\frac{1}{2}$ of the remaining real estate, if it appears on such determination that the value of the whole estate after payment of such debts and charges exceeds \$5,000.

If the personal property is insufficient to pay said \$5,000, the deficiency shall, upon the petition of any party in interest, be paid from the sale or mortgage, in the manner provided for the payment of debts or legacies, of any interest of the deceased in real property which he could have conveyed at the time of his death; and the surviving husband or wife shall be permitted, subject to the approval of the court, to purchase at any such sale, notwithstanding the fact that he or she is the administrator of the estate of the deceased person. A further sale or mortgage of any real estate of the deceased may later be made to provide for any deficiency still remaining. Whenever it shall appear, upon petition to the probate court of any party in interest, and after such notice as the court shall order, and after a hearing thereon, that the whole amount of the estate of the deceased, as found by the inventory and upon such other evidence as the court shall deem necessary, does not exceed the sum of \$5,000 over and above the amount necessary to pay the debts of the deceased, funeral charges and charges of administration, the court shall itself by decree determine the value of said estate, which decree shall be binding upon all parties. If additional property is later discovered, the right or title to the estate covered by such decree shall not be affected thereby, but the court may make such further orders and decrees as are necessary to effect the distribution herein provided for.

If no kindred, the whole to the widow; and to the widower shall descend the same shares in his wife's real estate. There shall likewise descend to the widow or widower the same share in all such real estate of which the deceased was seized during coverture, and which has not been barred or released as herein provided. In any event, $\frac{1}{3}$ shall descend to the widow or widower free from payment of debts, except as provided in section 22 of chapter 150.'

Sec. 2. Effective date. This act shall apply only in case of estates of persons dying on or after the effective date of this act.

Effective August 6, 1949