

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

## Ninety-fifth Legislature

OF THE

# STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 26 of chapter 9 of the Revised Statutes of 1944.

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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

As Passed by the Ninety-fifth Legislature

**1951**

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## Chapter 135

### AN ACT Relating to Distribution of Antitoxins in Emergencies.

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

R. S., c. 22, § 54-A, additional. Chapter 22 of the revised statutes is hereby amended by adding thereto a new section to be numbered 54-A, to read as follows:

'Sec. 54-A. Distribution of antitoxins in time of emergency. The department, with the approval of the governor and council may, for the purpose of aiding in national defense in case of war or in any state emergency, declared by the governor under the provisions of the civil defense law, procure and distribute within the state, and sell or give away, in its discretion, antitoxins, serums, vaccines, viruses and analogous products applicable to the prevention or cure of disease of man.'

Effective August 20, 1951

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## Chapter 136

### AN ACT Relating to Inheritance Tax.

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

Sec. 1. R. S., c. 142, § 13, amended. The 2nd paragraph of section 13 of chapter 142 of the revised statutes, as amended by section 4 of chapter 354 of the public laws of 1947, is hereby further amended by adding at the end thereof the following sentence:

'Provided, however, that upon notification by the state tax assessor that a deposit has been made with the treasurer of state in accordance with the provisions of section 15-A the judge of probate may, if the deposit be sufficient, cancel or omit to require the bond which this section otherwise requires, or may reduce the amount thereof by the amount of such deposit.'

Sec. 2. R. S., c. 142, § 15-A, additional. Chapter 142 of the revised statutes, as amended, is hereby further amended by adding thereto a new section to be numbered 15-A, to read as follows:

'Sec. 15-A. Deposits. If, at the tax due date, all the information is not available to make it possible to arrive at a final determination of the tax, or if it is impossible to compute the present value of any taxable share and the tax thereon is not comprised as provided in section 12, any person who is or may become liable for the tax may, subject to the approval of the state tax