

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-sixth Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-sixth Legislature

1953

Chapter 45

AN ACT to Require That a Modern Mortality Table be Used in Inheritance Tax Calculations.

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

R. S., c. 142, § 11, amended. Section 11 of chapter 142 of the revised statutes of 1944 is hereby amended to read as follows:

'Sec. 11. Value of estates in remainder, how computed. When any interest in property less than an estate in fee is devised or bequeathed to one or more beneficiaries with remainder to others or is created by gift or grant and the interest of one or more beneficiaries is subject to said tax, the value of the prior estate shall be determined by ~~the Actuaries' Combined Experience Tables~~ the appropriate table of the United States life tables and actuarial tables, based on the 1940 United States census at 4% compound interest and a tax imposed at the rate or rates prescribed in sections 3, 4 and 5 for the class to which the devisee, legatee, donee or grantee of such estate belongs, and a tax shall be imposed at the same time upon the remaining value of such property at the rate or rates prescribed in said sections for the class to which the devisee, legatee, donee or grantee of such remainder belongs.

As respects property taxable by reason of the deaths of persons dying before the effective date hereof, such values shall be determined by the law in force prior to this act.'

Effective August 8, 1953

Chapter 46

AN ACT Relating to Ballot Clerks in Small Towns.

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

R. S., c. 5, § 14, amended. Section 14 of chapter 5 of the revised statutes is hereby amended by adding at the end thereof a new sentence, to read as follows:

'Provided, however, that in towns of not more than 300 inhabitants 2 clerks, each representing one of the two political parties which at the gubernatorial election preceding such appointment cast the greatest number of votes, shall be sufficient.'

Effective August 8, 1953