

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-sixth 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-sixth Legislature

1953

Chapter 208

AN ACT Relating to Taxation of Personal Property Held in Trust.

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

R. S., c. 81, § 13, sub-§ VI, amended. Subsection VI of section 13 of chapter 81 of the revised statutes is hereby amended to read as follows:

'VI. Personal property held in trust by an executor, administrator or trustee ~~the income of which is to be paid to any other person, shall be assessed to such executor, administrator, or trustee in the place where the person to whom the income is payable as aforesaid is an inhabitant, but if the person to whom the income is payable as aforesaid resides out of the state, such personal property shall be assessed to such executor, administrator, or trustee in the place where he resides; but such personal property, when the income arising therefrom is to be paid free of trusts to any other person, shall be assessed to such other person to the extent of his beneficial interest therein, if a resident, in the place where the person to whom the income is payable as aforesaid is an inhabitant. Provided, however, that in the event any of the income arising therefrom is to be paid free of trusts to a non-resident, such personal property shall be taxable to the executor, administrator or trustee in the place where he resides to the extent of the beneficial interest of such non-resident.~~

Effective August 8, 1953

Chapter 209

AN ACT Relating to the Salary of Register of Probate of Hancock County.

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

R. S., c. 140, § 22, amended. That part of section 22 of chapter 140 of the revised statutes which relates to the salary of the register of probate of Hancock county, as amended, is hereby further amended to read as follows:

'Hancock, ~~\$2,000~~ \$2,500.'

Effective August 8, 1953