

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-ninth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 27 of chapter 10 of the Revised Statutes of 1954.

KENNEBEC JOURNAL

AUGUSTA, MAINE

1959

PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-ninth Legislature

1959

Chapter 290

AN ACT Relating to Inheritance Tax Exemptions for Husband or Wife and Inheritance Tax on Class C.

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

Sec. 1. R. S., c. 155, § 3, amended. Section 3 of chapter 155 of the Revised Statutes is amended to read as follows:

'Sec. 3. Tax on Class A. Property which shall so pass to or for the use of the following persons who shall be designated as Class A, 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 or wife shall in each case be \$15,000. ~~the~~ 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~~. If there be more than one such grandchild, their total exemption shall, per stirpes, be \$10,000; ~~and the~~. 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.'

Sec. 2. R. S., c. 155, § 5, amended. Section 5 of chapter 155 of the Revised Statutes is amended to read as follows:

'Sec. 5. Tax on Class C. Property which shall so pass to or for the use of any person not falling within either of the classes hereinbefore set forth shall be subject to a tax upon the value thereof, in excess of an exemption of \$500; of ~~10%~~ 12% of such value in excess of said exemption as does not exceed \$50,000; of ~~12%~~ 14% of such value as exceeds \$50,000 and does not exceed \$100,000; of ~~14%~~ 16% of such value as exceeds \$100,000 and does not exceed \$250,000; and of ~~16%~~ 18% of such value as exceeds \$250,000.'

Effective September 12, 1959

Chapter 291

AN ACT Revising the Laws Relating to the Registration of Vital Statistics.

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

Sec. 1. R. S., c. 25, § 379, repealed. Section 379 of chapter 25 of the Revised Statutes is repealed.