

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
One Hundred and Sixth Legislature
1ST SPECIAL SESSION
JANUARY 2, 1974 TO MARCH 29, 1974
AND BY THE
One Hundred and Seventh Legislature
REGULAR SESSION
JANUARY 1, 1975 TO JULY 2, 1975

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN
ACCORDANCE WITH THE REVISED STATUTES OF 1964, TITLE 3,
SECTION 164, SUBSECTION 6.

THE KNOWLTON AND MCLEARY COMPANY
FARMINGTON, MAINE
1975

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
One Hundred and Seventh Legislature

1975

able room in each for the county law library; fireproof buildings of brick or stone for the safekeeping of records and papers belonging to the offices of registers of deeds, and of probate and insolvency, and of the clerk of courts, with separate fireproof rooms, and suitable alcoves, cases or boxes for each office, and any other necessary buildings.

Sec. 29. 30 MRSA § 751, as amended by PL 1967, c. 326, is further amended to read:

§ 751. Accounts; enforcing payment of taxes

The treasurer shall keep his books and accounts on such form and in such manner as shall be approved by the State Department of Audit and shall apply all moneys received by him for the use of the county toward defraying its expenses, as the county commissioners ~~and the Supreme Judicial or Superior Court~~ by their written order direct. Each treasurer shall account with the commissioners of his county for all receipts and payments. He may enforce payment of taxes in the manner prescribed for the Treasurer of State. ~~No term of Superior Court shall adjourn until the presiding justice shall certify to the county treasurer that all expenses incurred during such term have been submitted for payment~~

Sec. 29-A. Appropriation. There is appropriated to the Supreme Judicial and Superior Courts from the General Fund the sum of \$2,466,591 for the fiscal year ending June 30, 1977 to carry out the purposes of this Act. The breakdown shall be as follows:

1976-77

SUPREME JUDICIAL AND SUPERIOR COURTS

Unallocated

\$2,466,591

Sec. 30. Effective date. Except as provided in Title 30, section 2, this Act shall become effective July 1, 1976.

The authority of the Chief Justice, under Title 4, section 115 as added by this Act, to negotiate leases shall be effective January 1, 1976, but the term of such leases may not commence prior to July 1, 1976.

Effective July 1, 1976 unless otherwise indicated

CHAPTER 384

AN ACT to Increase Exemptions for the Inheritance Tax and to Increase the Inheritance Tax Rate.

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

36 MRSA §§ 3462-3464 are amended to read:

§ 3462. 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%~~ 5% of such value in excess of said exemption as does not exceed \$50,000; of ~~3%~~ 6% of such value as exceeds said \$50,000 and does not exceed \$100,000; of ~~4%~~ 8% of such value as exceeds \$100,000 and does not exceed \$250,000; and of ~~6%~~ 10% 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~~ \$50,000. The value exempt from taxation to or for the use of a 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~~ \$25,000. If there is more than one such grandchild, their total exemption shall, per stirpes, be ~~\$10,000~~ \$25,000. 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~~ \$2,000.

§ 3463. Tax on Class B

Property which shall so pass to or for the use of the following persons who shall be designated as Class B, to wit: Brother, half brother, sister, half sister, uncle, aunt, nephew, niece, grandnephew, grandniece or cousin of a decedent shall be subject to a tax upon the value thereof, in excess of an exemption of ~~\$500~~ \$1,000; of 8% of such value in excess of said exemption as does not exceed \$25,000; of ~~9%~~ 10% of such value as exceeds \$25,000 and does not exceed \$100,000; of ~~10%~~ 12% of such value as exceeds \$100,000 and does not exceed \$250,000; and of ~~12%~~ 14% of such value as exceeds \$250,000.

§ 3464. 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~~ \$1,000; of ~~12%~~ 14% of such value in excess of said exemption as does not exceed ~~\$50,000~~ \$75,000; of ~~14%~~ 16% of such value as exceeds ~~\$50,000~~ \$75,000 and does not exceed ~~\$100,000~~ \$150,000; and of ~~16%~~ 18% of such value as exceeds ~~\$100,000~~ and does not exceed \$250,000; and of ~~18%~~ of such value as exceeds \$250,000 \$150,000.

Effective October 1, 1975

CHAPTER 385

AN ACT Concerning the Employee Uniform Requirements at the Maine State Prison and the Men's Correctional Center.

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

Sec. 1. 34 MRSA § 591, as amended by PL 1969, c. 506, § 2, is further amended to read: