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110th Legislature (1980-1982)

History and Final Disposition

LD 1110 / HP0940 (ND 1658 / HP1544)

An Act to Replace the Inheritance Act with a Maine Estate Tax. Presented by Rep. Brenerman of Portland; Co-sponsored by Rep. Davis of Monmouth, Rep. Smith of Mars Hill, Sen. Wood of York. Taxation Hearing 4-6-81. OTP-ND Accepted. NEW DRAFT: HP1544 / LD 1658, NEW TITLE: An Act to Phase Down the Inheritance Tax and to Replace the Inheritance Tax with an Estate Tax Equal to the Federal Credit for State Death Tax. Amended by: SA S-298. Enacted, Approved 6-10-81, PUBLIC LAWS, Chapt. 451.

Original Bill

[LD 1110 \(110th Legis. 1981\)](#)

New Drafts and Amendments

[LD 1658 / HP1544 \(New draft of LD 1110 / HP0940\) \(Passed\)](#)
[Amendment SA \(S-298\) \(LD 1658 1981\) \(Passed\)](#)

Floor Proceedings and Debate

[HOUSE, March 4, 1981 \(p319-320\)](#)
● p. 319
[SENATE, March 6, 1981 \(p339-343\)](#)
● p. 339
[HOUSE, May 27, 1981 \(p1361-1378\)](#)
● p. 1361
[HOUSE, May 27, 1981 \(p1361-1378\)](#)
● p. 1373
[SENATE, May 27, 1981 \(p1379-1390\)](#)
● p. 1390
[HOUSE, May 28, 1981 \(p1391-1401\)](#)
● p. 1400 (Amendment(s) S-298)
[SENATE, May 28, 1981 \(p1403-1414\)](#)
● p. 1404 (Amendment(s) S-298)
[HOUSE, May 29, 1981 \(p1415-1427\)](#)
● p. 1421 (Amendment(s) S-298)
[SENATE, May 29, 1981 \(p1429-1441\)](#)
● p. 1437

Enacted Law or Resolve

[PL 1981, c. 451](#)

News Articles

- High taxes on death (Maine Sunday Telegram, 3/29/1981) ● (Available on request—please include the following citation: 110/LD11XX/nc110-LD-1110/SB1101101I 23.pdf)
- Inheritance tax forces many to leave state, hearing told (United Press International) (Bangor Daily News, 4/7/1981) ● (Available on request—please include the following citation: 110/LD11XX/nc110-LD-1110/SB1101127K 5.pdf)
- Maine's high tax on estates faces phaseout (Hale, John) (Portland Press Herald, 6/2/1981) ● (Available on request—please include the following citation: 110/LD11XX/nc110-LD-1110/SB1101189P 15.pdf)
- Legislature raises vehicle, waste fees (Associated Press) (Portland Press Herald, 6/13/1981) ● (Available on request—please include the following citation: 110/LD11XX/nc110-LD-1110/SB1101198Q 23B.pdf)
- State inheritance tax phase-out celebrated (Irwin, Clark T. Jr.) (Portland Press Herald, 6/18/1981) ● (Available on request—please include the following citation: 110/LD11XX/nc110-LD-1110/SB1101189P 19.pdf)

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