



127th MAINE LEGISLATURE

SECOND REGULAR SESSION-2016

Legislative Document

No. 1622

H.P. 1101

House of Representatives, March 1, 2016

An Act To Eliminate the Maine Estate Tax

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R. B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative SEAVEY of Kennebunkport. (GOVERNOR'S BILL)
Cosponsored by Senator McCORMICK of Kennebec.

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

2 **Sec. 1. 36 MRSA §4101**, as enacted by PL 2011, c. 380, Pt. M, §9, is amended to
3 read:

4 **§4101. Applicability of provisions**

5 This chapter applies to the estates of persons who die after December 31, 2012 and
6 before January 1, 2017.

7 **Sec. 2. Maine Revised Statutes headnote amended; revision clause.** In the
8 Maine Revised Statutes, Title 36, chapter 577, in the chapter headnote, the words "Maine
9 estate tax after 2012" are amended to read "Maine estate tax after 2012 and before 2017"
10 and the Revisor of Statutes shall implement this revision when updating, publishing or
11 republishing the statutes.

12 **SUMMARY**

13 This bill eliminates the Maine estate tax for estates of decedents dying on or after
14 January 1, 2017.