**§3914. Arbitration agreement**

When the State Tax Assessor claims that a decedent was domiciled in this State at the time of his death and the taxing authorities of another state or states make a like claim on behalf of their state or states, the State Tax Assessor may with the approval of the Attorney General make a written agreement with the other taxing authorities and with the personal representative to submit the controversy to the decision of a board consisting of one or any uneven number of arbitrators. The personal representative may make the agreement. The parties to the agreement shall select the arbitrator or arbitrators. [PL 1983, c. 480, Pt. A, §59 (AMD).]

SECTION HISTORY

PL 1983, c. 480, §A59 (AMD).

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