

Title 36: TAXATION
Chapter 569: INTERSTATE ARBITRATION

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Maine Revised Statutes
Title 36: TAXATION
Chapter 569: INTERSTATE ARBITRATION

§3911. SHORT TITLE

This chapter may be cited as the "Uniform Act on Interstate Arbitration of Death Taxes".

§3912. STATE DEFINED

As used in this chapter, the word "state" means any state, territory or possession of the United States and the District of Columbia.

§3913. INTERPRETATION OF PROVISIONS

This chapter shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

§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. [1983, c. 480, Pt. A, §59 (AMD) .]

SECTION HISTORY

1983, c. 480, §A59 (AMD) .

§3915. HEARINGS

The board shall hold hearings at such times and places as it may determine, upon notice to the parties to the agreement, all of whom shall be entitled to be heard, to present evidence and to examine and cross-examine witnesses.

§3916. POWERS OF BOARD

The board shall have power to administer oaths, take testimony, subpoena and require the attendance of witnesses and the production of books, papers and documents, and issue commissions to take testimony. Subpoenas may be signed by any member of the board. In case of failure to obey a subpoena, any judge of a court of record of this State, upon application by the board, may make an order requiring compliance with the subpoena and the court may punish failure to obey the order as a contempt.

§3917. DETERMINATION OF DOMICILE

The board shall, by majority vote, determine the domicile of the decedent at the time of his death. This determination shall be final for purposes of imposing and collecting death taxes but for no other purpose.

§3918. MAJORITY VOTE

Except as provided in section 3916 in respect of the issuance of subpoenas, all questions arising in the course of the proceedings shall be determined by majority vote of the board.

§3919. FILING OF DETERMINATION OF DOMICILE AND OTHER DOCUMENTS

The State Tax Assessor, the board or the personal representative shall file the determination of the board as to domicile, the record of the board's proceedings and the agreement, or a duplicate, made pursuant to section 3914, with the authority having jurisdiction to assess the death taxes in the state determined to be the domicile and shall file copies of all those documents with the authorities that would have been empowered to assess the death taxes in each of the other states involved. [1983, c. 480, Pt. A, §60 (AMD).]

SECTION HISTORY

1983, c. 480, §A60 (AMD).

§3920. INTEREST AND PENALTIES FOR NONPAYMENT

(REPEALED)

SECTION HISTORY

1977, c. 679, §26A (RP).

§3921. COMPROMISE BY PARTIES TO ARBITRATION AGREEMENT

Nothing contained herein shall prevent at any time a written compromise, if otherwise lawful, by all parties to the agreement made pursuant to section 3914, fixing the amounts to be accepted by this and any other state involved in full satisfaction of death taxes.

§3922. COMPENSATION AND EXPENSES

The compensation and expenses of the members of the board and its employees may be agreed upon among the members and the personal representative and if they cannot agree shall be fixed by the Probate Court of the state determined by the board to be the domicile of the decedent. The amounts so agreed upon or fixed shall be deemed an administration expense and shall be payable by the personal representative. [1983, c. 480, Pt. A, §61 (AMD).]

SECTION HISTORY

1983, c. 480, §A61 (AMD).

§3923. RECIPROCAL APPLICATION

This chapter shall apply only to cases in which each of the states involved has a law identical with or substantially similar to this chapter.

§3924. EFFECTIVE DATE

This chapter shall apply to estates of decedents dying before or after August 6, 1949.

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