

Maine Revised Statutes
Title 36: TAXATION
Chapter 575: MAINE ESTATE TAX

§4065. PERSONAL REPRESENTATIVE'S LIABILITY FOR TAX

1. Payment of tax. The tax imposed by this chapter shall be paid by the personal representative to the extent of assets subject to his control. The State Tax Assessor may accept payment of estate taxes in works of art in accordance with Title 27, chapter 2, subchapter II.

[1981, c. 451, §7 (NEW) .]

2. Certification of payment. No final account of a personal representative of an estate may be allowed by the Probate Court unless and until the personal representative has filed in the Probate Court a certificate of the State Tax Assessor showing either that the amount of tax has been paid, that payment has been secured as provided in section 4069 or that no tax is due.

[1981, c. 451, §7 (NEW) .]

SECTION HISTORY

1981, c. 451, §7 (NEW) .

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