

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Eliminate the Maine Estate Tax

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

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

§ 4101. Applicability of provisions

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

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

SUMMARY

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