§4103. Tax on estate of resident

1. Imposition of tax. A tax is imposed on the transfer of the Maine taxable estate of every person who, at the time of death, was a resident of this State. The amount of tax is determined as provided in this section.

A. If the Maine taxable estate is less than or equal to the Maine exclusion amount, the tax is $0. [PL 2015, c. 267, Pt. I, §2 (AMD).]

B. If the Maine taxable estate is more than the Maine exclusion amount but no more than the Maine exclusion amount plus $3,000,000, the tax is 8% of the excess over the Maine exclusion amount. [PL 2015, c. 267, Pt. I, §2 (AMD).]

C. If the Maine taxable estate is more than the Maine exclusion amount plus $3,000,000 but no more than the Maine exclusion amount plus $6,000,000, the tax is $240,000 plus 10% of the excess over the Maine exclusion amount plus $3,000,000. [PL 2015, c. 267, Pt. I, §2 (AMD).]

D. If the Maine taxable estate is more than the Maine exclusion amount plus $6,000,000, the tax is $540,000 plus 12% of the excess over the Maine exclusion amount plus $6,000,000. [PL 2015, c. 267, Pt. I, §2 (AMD).]

The amount of this tax is multiplied by a fraction, the numerator of which is the value of that portion of the decedent's adjusted federal gross estate that consists of real and tangible personal property located in this State plus the value of all intangible personal property and the denominator of which is the value of the decedent's adjusted federal gross estate.
[PL 2015, c. 267, Pt. I, §2 (AMD).]

2. Other jurisdiction death tax credit. A credit against the tax imposed by this section is allowed for all constitutionally valid estate, inheritance, legacy and succession taxes actually paid to another jurisdiction upon the value of real or tangible personal property owned by the decedent or subject to those taxes as a part of or in connection with the estate and located in that jurisdiction if the value of that property is also included in the value of the decedent’s intangible personal property subject to taxation under this section. The credit provided by this subsection may not exceed the amount of tax otherwise due multiplied by a fraction, the numerator of which is the value of the property located in the other taxing jurisdiction subject to this credit on which tax was actually paid and the denominator of which is the value of the decedent's adjusted federal gross estate. For the purposes of this section, "another jurisdiction" means another state, the District of Columbia, a possession or territory of the United States or any political subdivision of a foreign country that is analogous to a state.
[PL 2011, c. 380, Pt. M, §9 (NEW).]

SECTION HISTORY

PL 2011, c. 380, Pt. M, §9 (NEW). PL 2015, c. 267, Pt. I, §2 (AMD).

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