

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

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

‘**Sec. 1. 36 MRSA §4079**, as amended by PL 1981, c. 706, §31, is further amended to read:

§ 4079. Civil action by State; bond

Personal representatives are liable to the State on their administration bonds for all taxes assessable under this chapter and interest on those taxes. Whenever no administration bond is otherwise required, and except as otherwise provided in this section, the Judge of Probate, notwithstanding any ~~provisions~~provision of Title 18-A, sections 3-603 to 3-606, may and, unless he finds that any estate tax due ~~and to become due the State is reasonably secured by the lien upon real estate as provided in this chapter~~, shall require a bond payable to ~~him~~the judge or ~~his~~the judge's successor sufficient to secure the payment of all estate taxes and interest conditioned in substance to pay all estate taxes due to the State from the estate of the deceased with interest thereon. A bond to secure the payment of estate taxes is not required when the Judge of Probate finds that any estate tax due and to become due the State is reasonably secured by the lien upon real estate as provided in this chapter or by any other adequate security. An action for the recovery of estate taxes and interest ~~shall lie~~lies on either of the bonds.’

SUMMARY

This amendment replaces the bill.

This amendment clarifies that a Probate Court need not require a personal representative of a decedent's estate to give a bond to secure the payment of estate taxes if the Probate Court finds that any estate tax due is secured by the statutory estate tax lien upon real property in the decedent's estate or by other adequate security.