



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 195

H.P. 172

House of Representatives, January 27, 2011

**An Act To Provide Relief from Estate Tax Valuation Requirements
for Surviving Spouses**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative CURTIS of Madison.
Cosponsored by Senator THIBODEAU of Waldo and
Representatives: CHASE of Wells, CUSHING of Hampden, FLOOD of Winthrop, WINSOR
of Norway.

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

2 **Sec. 1. 36 MRSA §4080** is enacted to read:

3 **§4080. Valuation determination; surviving spouse**

4 A surviving spouse may request that the assessor determine whether a valuation of an
5 estate is necessary to determine whether a tax is owed under this chapter. If the assessor
6 determines based on information provided by the surviving spouse that there is no
7 reasonable possibility of a tax being required under this chapter, the assessor shall waive
8 the requirement of a valuation of the estate.

9 **SUMMARY**

10 This bill requires the State Tax Assessor to waive the requirement that a surviving
11 spouse provide a valuation of an estate if there is no reasonable likelihood that an estate
12 tax is owed on the estate.