§4045. Reciprocity

This chapter applies to the estate of any nonresident decedent if the laws of the state of that nonresident decedent's domicile contain a provision, of any nature or however expressed, whereby this State is given reasonable assurance of the collection of its death taxes, interest and penalties from the estates of decedents dying domiciled in this State in cases when the estates of such decedents are being administered in the other state. This chapter must be liberally construed in order to ensure that the state of domicile of any decedent receives any death taxes, together with interest and penalties, due to it. [RR 2025, c. 1, Pt. F, §10 (COR).]

SECTION HISTORY

RR 2025, c. 1, Pt. F, §10 (COR).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 132nd Maine Legislature and is current through October 1, 2026. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.