

**§4064-A. Tax on estate of nonresident**

**1. Amount.** A tax is imposed upon the transfer of real property and tangible personal property situated in this State and held by an individual who dies during the calendar year 2002 and who at the time of death was not a resident of this State. When real or tangible personal property has been transferred into a trust, the tax imposed by this section applies as if the trust did not exist and the property was personally owned by the decedent. Maine property is subject to the tax imposed by this section to the extent that such property is included in the decedent's gross estate as finally determined for federal estate tax purposes. The amount of this tax is equal to the lesser of:

A. That proportion of the federal estate tax calculated prior to the application of the federal credit that the value of Maine real and tangible personal property taxed in this State that qualifies for the credit bears to the value of the decedent's total federal gross estate; and [PL 2001, c. 559, Pt. GG, §7 (NEW); PL 2001, c. 559, Pt. GG, §26 (AFF).]

B. That proportion of the federal credit divided by .75 that the value of Maine real and tangible personal property taxed in this State that qualifies for the credit bears to the value of the decedent's total federal gross estate. [PL 2001, c. 559, Pt. GG, §7 (NEW); PL 2001, c. 559, Pt. GG, §26 (AFF).]

The share of the federal credit used to determine the amount of a nonresident individual's estate tax under this section is computed without regard to whether the specific real or tangible personal property located in the State is marital deduction property.

[PL 2005, c. 622, §21 (AMD).]

**2. Proceeds from sale of property.** Proceeds from the sale of property are taxable under this section if those proceeds are included in the total federal gross estate and the sale was made in contemplation of death. A sale of property made within 6 months prior to the death of the grantor is deemed to be in contemplation of death within the meaning of this section.

[PL 2001, c. 559, Pt. GG, §7 (NEW); PL 2001, c. 559, Pt. GG, §26 (AFF).]

**SECTION HISTORY**

PL 2001, c. 559, §GG7 (NEW). PL 2001, c. 559, §GG26 (AFF). PL 2005, c. 622, §21 (AMD).

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