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**Public Law**  
123rd Legislature  
First Regular Session

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**Chapter 154**  
**S.P. 134 - L.D. 433**

**An Act To Amend the Bond Requirements for Estates of Decedents**

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

**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 provisionsprovision 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 himthe judge or histhe 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 on either of the bonds.

Effective September 20, 2007