

**CHAPTER 809****IMPOSITION OF TAX ON ESTATES AND TRUSTS****§5160. Imposition of tax**

The tax is imposed, at the rates provided by section 5111 for single individuals, upon the Maine taxable income of estates and trusts. The tax must be paid by the fiduciary. [PL 2003, c. 390, §35 (AMD).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1985, c. 783, §28 (RPR). PL 1993, c. 395, §19 (AMD). PL 2003, c. 390, §35 (AMD).

**§5161. Computation and payment****(REPEALED)****SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1985, c. 783, §29 (RP).

**§5162. Tax not applicable**

**1. Associations taxable as corporations.** An association, trust or other unincorporated organization which is taxable as a corporation for federal income tax purposes shall not be subject to tax under this chapter.

[P&SL 1969, c. 154, §F1 (NEW).]

**2. Exempt associations, trusts and organizations.** An association, trust, or other unincorporated organization which by reason of its purposes or activities is exempt from federal income tax shall be exempt from the tax imposed by this Part except with respect to its unrelated business taxable income.

[P&SL 1969, c. 154, §F1 (NEW).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW).

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