

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 Computation and payment****(REPEALED)****SECTION HISTORY**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

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 131st Maine Legislature and is current through January 1, 2025. 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.