

**§606. Tax priority; deceased's personal property**

If a personal property tax has been assessed upon the estate of a deceased person, or if a person assessed for a personal property tax has died, the personal representative, after the personal representative has satisfied the first 4 priorities set forth in Title 18-C, section 3-805, shall, from any estate that has come to the personal representative's hands in such capacity, if such estate is sufficient therefor, pay the personal property tax so assessed to the personal representative under Title 18-C, section 3-709. In default of such payment the personal representative is personally liable for the tax to the extent of the estate that passed through the personal representative's hands that was not used to satisfy claims or expenses with a higher priority. To the extent that the personal representative is not assessed, the successors to the decedent's taxed property shall pay the tax assessed. [PL 2017, c. 402, Pt. C, §103 (AMD); PL 2019, c. 417, Pt. B, §14 (AFF).]

**SECTION HISTORY**

PL 1979, c. 540, §44 (AMD). PL 2017, c. 288, Pt. A, §39 (AMD). PL 2017, c. 402, Pt. C, §103 (AMD). PL 2017, c. 402, Pt. F, §1 (AFF). PL 2019, c. 417, Pt. B, §14 (AFF).

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