

**§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).

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