

MAINE STATE LEGISLATURE

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LEGISLATIVE RECORD

OF THE

Ninety-Sixth Legislature

OF THE

STATE OF MAINE

1953

DAILY KENNEBEC JOURNAL
AUGUSTA, MAINE

SENATE

Wednesday, March 11, 1953.

The Senate was called to order by the President.

Prayer by the Rev. Tom G. Akeley of Gardiner.

Journal of yesterday read and approved.

Mr. Haskell of Penobscot was granted unanimous consent to address the Senate.

Mr. HASKELL: Mr. President and members of the Senate, each one of us, of course, has the right to debate any motion that is in order at any time through the calendar and no one seeks to take that right away from any Senator but in the interests of an orderly record and orderly procedure and particularly in the interests of the convenience of our efficient reporting staff I would think it would be a little better if we could keep to a minimum the matters that we debate on the calendar by tabling temporarily and doing our debating under Orders of the Day.

That is a request from the reporters. They have made that request in prior legislative sessions and while we cannot meet that request in every instance yet I assure you that by debating under Orders of the Day it will give you a much more orderly record and will certainly make the reporters happier.

The PRESIDENT: The Senator from Androscoggin, Senator Kavanagh, has called the attention of the Chair to the group that is visiting the Senate chamber today from the Cathedral High School of Portland. On behalf of the Senate I welcome you here this morning and hope that you will enjoy your visit with us.

House Papers

"Resolve to Provide for Studying Winter Sports Development Potentialities." (H. P. 1152) (L. D. 1300)

Which was referred to the Committee on Appropriations and Financial Affairs in concurrence.

Bill "An Act Relating to Reclassification of State Aid Highways

as Town Ways." (H. P. 1153) (L. D. 1301)

Which was referred to the Committee on Highways in concurrence.

Bill "An Act Relating to Time of Petitions and Hearings on Adverse Conditions of Fish." (H. P. 1154) (L. D. 1302)

Which was referred to the Committee on Inland Fisheries and Game in concurrence.

Bill "An Act to Authorize Bonds in the Amount of Fourteen Million Dollars for Bonus to Maine Veterans of World War II and Korean Campaign and to Repay Bonds by Additional Cigarette and Tobacco Taxes." (H. P. 1155) (L. D. 1303)

"Resolve Proposing an Amendment to the Constitution to Provide for a Bonus to Maine Veterans of World War II and the Korean Campaign." (H. P. 1156) (L. D. 1304)

Bill "An Act Relating to Trespas." (H. P. 1157) (L. D. 1305)

Which were severally referred to the Committee on Judiciary in concurrence.

Bill "An Act to Incorporate the Westbrook Sewerage District." (H. P. 1158) (L. D. 1306)

Which was referred to the Committee on Public Utilities in concurrence.

Bill "An Act Relating to Conservation of Clams." (H. P. 1159) (L. D. 1307)

Which was referred to the Committee on Sea and Shore Fisheries in concurrence.

Bill "An Act Relating to Clarification of Municipal School Appropriations." (H. P. 1160) (L. D. 1308)

Which was referred to the Committee on Towns and Counties in concurrence.

"Resolve Providing for State Pension for Francis Cormier of Cyr Plantation." (H. P. 1177)

"Resolve in Favor of Cora G. Byers, of Danforth." (H. P. 1178)

"Resolve Providing for an Increase in State Pension for Gladys Guimond, of Auburn." (H. P. 1179)

"Resolve Providing for State Pension for Frank Nesbit of Chapman." (H. P. 1180)

Which were severally referred to the Committee on Welfare in concurrence.

House Committee Reports

The Committee on Claims on "Resolve in Favor of the Dragon Cement Company, Inc.," (H. P. 91) (L. D. 95) reported that the same ought to pass as amended by Committee Amendment "A".

Which report was read and accepted in concurrence, and the resolve read once; Committee Amendment "A" was read and adopted in concurrence, and the resolve as so amended was tomorrow assigned for second reading.

The Committee on Welfare to which was re-omitted Bill "An Act Relating to Divesting Property in Qualifications for Old Age Assistance and Aid to the Blind" (H. P. 199) (L. D. 209) which had been reported ought to pass as amended by Committee Amendment "A", now reports that the same ought to pass without amendment.

Which report was read and accepted in concurrence, the bill read once and tomorrow assigned for second reading.

Communication State of Maine

Director of Legislative Research
Augusta

March 10, 1953

Honorable Chester T. Winslow
Secretary of the Maine Senate
State House
Augusta, Maine

Dear Mr. Winslow:

In accordance with Joint Order (S. P. 29) I submit herewith a list of bills and resolve in process of preparation by the Office of the Director of Legislative Research.

From the list submitted on March 3, 1953, the following bills have been withdrawn:

- No. 42. Public Laws, House, "An Act Relating to Valuation of Public Utilities in Rate Cases."
No. 26. Resolves, House, "Resolve in Favor of Pendleton & Sherman, of Wiscasset."
No. 38. Senate, Public Laws, "An Act Relating to a Board of Pardon and Parole."

- No. 69. Senate, Public Laws, "An Act Relating to the Salary of the Governor."
No. 4. Senate, Resolves, "Resolve Providing for State Pension for Phinneas Bowden of Orland."

Respectfully,
SAMUEL H. SLOSBERG
Director.

Which was read and ordered placed on file.

Senate Papers:

The following Bills were transmitted by the Director of Legislative Research, pursuant to Joint Order (S. P. 29): and on recommendation by the Committee on Reference of Bills, were referred to the following committees:

Appropriations and Financial Affairs

Mr. Haskell of Penobscot presented "Resolve Providing for the Printing of 'Maine Pollen Survey.'" (S. P. 478)

(Ordered printed.)

Sent down for concurrence.

Legal Affairs

Mr. Weeks of Cumberland presented, by request, Bill "An Act Relating to Combinations Restricting Use of Musical Compositions." (S. P. 479)

(Ordered printed.)

Sent down for concurrence.

Natural Resources

Mr. Silsby of Hancock presented "Resolve, Authorizing Forest Commissioner to Convey Certain Land in Hancock County, Maine." (S. P. 480)

(Ordered printed.)

Sent down for concurrence.

Joint Order:

On motion by Mr. Dunham of Hancock, it was

ORDERED, the House concurring, that there be paid to Archie LaCoote, Representative of the Passamaquoddy Tribe of Indians, on account of compensation, the sum of one hundred dollars (\$100.00) and also mileage—the same as received by the Passamaquoddy Indian Representative to the 95th Legislature." (S. P. 481)

Sent down for concurrence.

First Reading of a Printed Bill:

Bill "An Act to Control Vesicular Diseases." (S. P. 465) (L. D. 1296)

Which was read once, and tomorrow assigned for second reading.

Senate Committee Reports:

Mr. Jamieson from the Committee on Transportation on Bill "An Act Relating to a Revolving Fund to Satisfy Judgments from Motor Vehicle Accidents," (S. P. 280) (L. D. 771) reported that leave be granted to withdraw the same.

Which report was read and accepted.

Sent down for concurrence.

Mr. Dennett from the Committee on Liquor Control on Bill "An Act Relating to Minor Violations by Liquor Licensees," (S. P. 133) (L. D. 321) reported that the same ought to pass.

The same Senator from the same Committee on Bill "An Act Relating to Certain Violations by Liquor Licensees," (S. P. 134) (L. D. 323) reported that the same ought to pass.

Mr. Weeks from the Committee on Towns and Counties on Bill "An Act Relating to Salary of Commissioners of Aroostook County," (S. P. 74) (L. D. 158) reported that the same ought to pass.

Mr. Brown from the Committee on Veterans and Military Affairs on Bill "An Act Relating to Allowance to Commissioned Officers for Maintenance of Uniforms and Equipment," (S. P. 195) (L. D. 432) reported that the same ought to pass.

Which reports were severally read and accepted, the bills read once, and tomorrow assigned for second reading.

Mr. Dennett from the Committee on Liquor Control on Bill "An Act Relating to Liquor Commission Discussions and Decisions," (S. P. 226) (L. D. 590) reported that the same ought to pass as amended by Committee Amendment A.

Mr. DENNETT of York: Mr. President, since this bill has been passed out of Committee, certain facts have been brought to the attention of the Chairman of the Committee on Liquor Control, and it is now believed that this is unnecessary legislation and in view of

this fact, I move that the bill be indefinitely postponed.

The motion prevailed and the bill was indefinitely postponed.

Sent down for concurrence.

Passed to be Engrossed

Bill "An Act Relating to Minimum Speed of Motor Vehicles." (H. P. 37) (L. D. 31)

Bill "An Act to Clarify Records as to Tax Mortgages." (H. P. 105) (L. D. 106)

Bill "An Act to Clarify the Aviation Laws." (H. P. 451) (L. D. 446)

Bill "An Act Relating to Registration Certificates for Airmen, Aircraft and Air Carriers." (H. P. 452) (L. D. 447)

Bill "An Act Relating to Exemptions for Non-Resident Airmen." (H. P. 453) (L. D. 448)

Bill "An Act Relating to Exemptions for Non-Resident Aircraft." (H. P. 454) (L. D. 449)

Which were severally read a second time and passed to be engrossed in concurrence.

Bill "An Act Relating to State Stipend for Counties and Towns." (H. P. 113) (L. D. 115)

Bill "An Act to Create a Motor Vehicle Dealer Registration Board." (H. P. 244) (L. D. 225)

"Resolve Appropriating Money for the Lands Reserved for Public Uses Trust Fund." (H. P. 312) (L. D. 384)

Bill "An Act Relating to Salaries of Certain County Officers of Washington County." (H. P. 359) (L. D. 375)

"Resolve in Favor of W. Lawrence Doble, of Milo." (H. P. 493) (L. D. 1258)

Bill "An Act to Increase the Salaries of the Judge and Recorder of the Kennebunk Municipal Court." (H. P. 548) (L. D. 528)

Bill "An Act to Increase the Salary of Deputy Clerk of Courts, Penobscot County." (H. P. 552) (L. D. 532)

Which were severally read a second time and passed to be engrossed, as amended, in concurrence.

Bill "An Act Relating to Authority of Insurance Commissioner to Make Regulations re Health and Accident Insurance." (S. P. 163) (L. D. 409)

Bill "An Act Relating to the Licensing of Life Insurance Agents." (S. P. 218) (L. D. 584)

Bill "An Act Relating to Advances to Officers for Interstate Travel Expenses Incurred in the Administration of Criminal Justice." (S. P. 231) (L. D. 601)

Bill "An Act Repealing Law on Measure and Sale of Charcoal." (S. P. 234) (L. D. 598)

Bill "An Act Increasing Salary of Clerks in Office of Register of Deeds, Oxford County." (S. P. 237) (L. D. 595)

"Resolve to Reimburse the City of South Portland for Support of Margaret Dawson." (S. P. 243) (L. D. 669)

Bill "An Act Relating to Fire Wards." (S. P. 262) (L. D. 685)

Bill "An Act Repealing Laws on Inspection of Leather." (S. P. 278) (L. D. 769)

Bill "An Act Relating to Requirements of Group Accident and Sickness Insurance Policies." (S. P. 288) (L. D. 826)

Bill "An Act Relating to Circuses and Travelling Amusement Shows." (S. P. 289) (L. D. 831)

Bill "An Act Relating to Cash Reserve in Banks." (S. P. 291) (L. D. 824)

Bill "An Act Permitting Savings Banks to Invest in Certain Preferred Stocks." (S. P. 292) (L. D. 823)

(On motion by Mr. Chase of Cumberland, tabled pending passage to be engrossed.)

Bill "An Act Permitting Savings Banks to Loan on Life Insurance Policies." (S. P. 294) (L. D. 822)

Bill "An Act Relating to Insurance Coverage Required Under the Financial Responsibility Law." (S. P. 460) (L. D. 1259)

Which were severally read a second time and passed to be engrossed.

Sent down for concurrence.

Bill "An Act to Secure Uniformity of Assessment of Forest Lands for Purposes of Taxation." (S. P. 36) (L. D. 39)

(On motion by Mr. Weeks of Cumberland, tabled pending passage to be engrossed, and especially assigned for Tuesday, March 17.)

Bill "An Act to Authorize the Issuance of Deductible Fire Insur-

ance Policies." (S. P. 107) (L. D. 307)

Which were severally read a second time and passed to be engrossed, as amended.

Sent down for concurrence.

Orders of the Day

The President laid before the Senate, House Report from the Committee on Claims on Resolve in Favor of the Town of Freeport (H. P. 500) Majority Report "Ought Not to Pass", Minority Report, "Ought to Pass", tabled by the Senator from Androscoggin, Senator Kavanagh, on March 5th pending consideration, and today assigned.

On motion by that Senator the Majority Report, "Ought Not to Pass" was accepted in non-concurrence.

Sent down for concurrence.

The President laid before the Senate, House Reports from the Committee on Claims on Resolve in Favor of the Town of Medway (H. P. 63) (L. D. 1176), Majority Report, "Ought Not to Pass"; Minority Report, "Ought to Pass"; tabled by the Senator from Androscoggin, Senator Kavanagh on March 5th pending consideration, and today assigned.

On motion by that Senator the Majority Report, "Ought Not to Pass" was accepted in non-concurrence.

Sent down for concurrence.

The President laid before the Senate, Senate Report, "Ought Not to Pass" from the Committee on Taxation on Bill, An Act to Exempt from the Sale and Use Tax Water Sold for Home Consumption (S. P. 187) (L. D. 430), tabled by the Senator from Cumberland, Senator Chase, on March 5th pending consideration, and today assigned.

Mr. CHASE of Cumberland: Mr. President, this is one of the many sales tax exemption bills which, if enacted, would put the State budget far in the red, and as it is the first being debated a brief preface may be in order. Persons appearing before the Taxation Committee on these bills have usually tried to find in the sales tax some principle, the application of which to their own

case or group would result in their exemption from the tax. I believe there is no such principle. I can recall none that have been put in. The sales tax like all taxes known to me is an expedient for extracting from a reluctant people enough money to pay for the services which the same people demand, and the existing exemptions in the sales tax law are in the law because they were necessary in order to enact it.

Now, we should not fool ourselves by saying that this tax or any tax or any exemption is generally approved as fair. If the State should appropriate only for services generally deemed essential and should tax only by methods generally accepted as fair and just the State could not pay thirty cents on a dollar. The question of fairness, therefore, in the public mind arises only in the fairness of the distribution of the inequality. Now from the legislative standpoint, from the angle of the practical man working here for decision, the fairness of the sales tax is a matter of opinion upon which I can say only this, that the distribution of the burden as between business, industry and the public has turned out to be very close to the intention and desire of the Taxation Committee of the last session.

Mr. President, I believe there is no principle of taxation which is generally accepted as valid. There are a lot of slogans of which one of the most plausible is that "Taxes should be assessed on ability to pay", under analysis of this slogan it becomes necessary to strike out "according to ability to pay" because no one will admit his ability. The remainder of the slogan, "Taxes should be assessed" will not be admitted by all, either. So if we strike that out what we have left is only "Taxes". In other words, taxes are what you have left. The more theory we eliminate the nearer we come to the truth of the matter.

So much for that. Let's get down to the water main issue, remembering always as the Rubaiyat says, "Oft times a seed of wisdom did I sow; And with my own hand wrought to make it grow; But this was all the harvest that I reaped; I

came like water and like wind I go."

At the hearing on this bill two persons appeared in favor. One represented the water utilities and the other the people. The opposition was represented by the committee. One of the proponents argued that inclusion of water must have been a mistake made by the last session, an oversight which now ought to be corrected. In this, he was wrong. My memory is that the inclusion of water was deliberate and well understood. Both of the proponents of the bill argued that water is a necessity and hence ought not to be taxed. Now, where is the necessity which is not taxed? Our homes are taxed. The land on which we stand is taxed. Our beds are taxed and so is clothing, and we tax electricity which is as near to the very essence of life as anything that has yet been found. We even tax air and we compress it into cylinders so we can levy a higher tax for that very reason. Now, this bill, if enacted would reduce the State revenue from \$45,000 to \$50,000. The sales tax on water is one of the easiest to pay and the cheapest and most convenient to collect. It is easier to collect on all than on part. To exempt all water would cost \$75,000 to \$80,000. I use a good deal of water. Last year the sales tax on this water was 52 cents.

To sum up, Mr. President:

If tax exemptions grow and grow
The revenue will melt like snow.
We'll have another tax instead
Which may be on the poor man's
bread,

Or rent, seed, feed or fertilizer;
So on the whole it may be wiser
To watch with care what we let go.
Let's keep the 2 on H2O.

Mr. President, I move the acceptance of the Ought Not to Pass Report of the Committee.

Mr. BOUCHER of Androscoggin: Mr. President, I hesitate very much this morning to engage in argument with my learned friend from Cumberland County. I have seen him in action in the last few years and I know he is about one of the most aggressive and one of the very ablest debaters we have had in either branch of the legislature for these past years. Nevertheless, I

feel it is my duty and I am duty bound to debate this bill this morning even with my meager resources. I don't know whether this was done intentionally or not but apparently I was given a good deep-freeze yesterday that I might not be in very good condition this morning to debate this question. I was given a ride in a freight car — I call it a flying freight, where the temperature outside at 9,000 feet elevation was 32 below zero, no heat inside, and I believe it was zero inside. It made me think a good deal of the hearing last week on Liquor Control when the good lady from up north talked about the use of wine in food, and it made me hunger and thirst when I felt all that cold in that airplane. I got home last night and my wife had a good hot meal for me, but not wine, I assure you.

I can agree with a lot of things my good friend from Cumberland, Senator Chase, has said but I must disagree with many of them. I agree that we must tax John Q. Public, reluctant John Q. Public, and I realized that more two years ago than I ever did in my life because we had to stuff it down his throat without his permission. We made an emergency when there was none existed. The State of Maine was not bankrupt two years ago, no more than it is today. According to the Taxation Committee, if you take this tax off water you are going to put the State of Maine in bankruptcy. I will not agree to that. You know and I know that the State of Maine has hidden resources of over 12 million dollars today. Put it under a different name and I will have due time to come back with that. We call it a revolving fund and we call it something else, but the money is there to be available for the purposes. I am one of those who is minded this way, that we should not tax the public more than we need daily. That makes me think of the Lord's Prayer, which says, "Give us this day our daily bread". Let's, lady and gentlemen, plan for this time, this year and next year, and not for 20 years from now. I don't believe in taxing the public to create reserve funds. I have been

a public servant for 20 years. I want to believe in the program that says "Pay as you go", but no saving in advance, taken from the public when they cannot afford to pay for it. My good friend makes the remark that everybody should be taxed. That again I cannot go along with. I can't go along with taxing people on state relief, on poor relief in our towns, on all kinds of relief. He laughs at the clause that says "ability to pay." I am perfectly willing to pay any kind of a tax if I earn enough and am able to pay it, but I don't want to dodge the issue in order to enjoy my own money, and pass it on to the little fellow, the fellow that is down and out that has got just a few pennies to live on and just pulls it out of his pocket because it is a must, and the State must have it. I once stated in the Senate and I repeat it this morning, if the state is in that condition let's give it back to the Indians and let the Indians take care of us. I think they can do a better job than we can.

The best argument brought out by my good friend from Cumberland, Senator Chase, from his viewpoint, and the worst from mine, is the fact it is the easiest to collect. I will tell him an easier way. I have about a hundred dollars in my pocket. Take a gun and take it away from me. I won't like it, but it will be awful easy. It will be easy to collect. Why don't you collect in other easy ways? You have bills sent to your house on other things outside of water and on which we don't collect. Why don't you tax milk? It is a food, just like water is and is usually paid by the month. It would be an easy way. All you would have to do would be to put a 2% tax on a pint of milk. Why don't you tax fuel, fuel oil, and why don't you tax other things that are tax exempt at this time? It is an easy way to collect it. Most of those things are billed to you and all you would have to do is add 2% tax on them. If it was the intent—and I didn't understand it at the time—I must have been awfully dumb, because I would have used it against you—I didn't know it was the intent to tax water two years ago. I wish someone had

told me about it because I must have been asleep at the switch. I never for a moment thought you intended to tax water, which is the greatest of all foods. How could you cook your food of any kind if you didn't have water? Water is a natural resource. You are not taxing the farmer who has got a well, but you are taxing me because my water comes through pipes into my home and is metered so you can get at that. That farmer gets his water free, no tax on his, but there is on mine. I say to you, you are not taxing water. You are taxing services. If you are doing that why don't you tax all services, not only water? The city of Lewiston, as you well know, took this matter up to the Law Court. I have the feeling, because naturally they are above reproach, that they are mistaken and I have no fight with the Law Court. I think they were acting fairly and did what they thought was right. My fight is with this legislature. I say to you it is not fair that we should tax water for that 45 or 50 thousand dollars that the State needs. I say to you that I'd rather go along with a tax increase and have water tax free. I would advise the Taxation Committee to buy itself a lot of little meters and put them in everybody's throat and tax air, and they would be sure to make a lot of money.

This bill is certainly non-partisan because I understand that a similar bill has been introduced by a gentleman that belongs to the other Party. I hope he has more success with the Taxation Committee than I have had. I have been well received and well heard but I was sent away pretty roughly.

Let me recite to you, if you will, from the Portland Press Herald of March 2, 1953. This concerns our very hearing.

"Last week's hearing on the bill to eliminate the sales tax on Water brought out a flock of arguments in favor. The author of the bill, Senator Boucher of Lewiston, argued briefly that "If food is exempt from the sales tax, certainly water should be;" and it needs no argument to prove that water, which enters into the preparation of food is in effect a food itself since human beings

can live longer without food than they can without water.

"The High Court has ruled, of course, that water is a commodity, and technically, it is. If its use could be separated, as it cannot be, from ordinary use as, for instance, lawn sprinkling, there might be the possibility of taxing commercial and exempting domestic supplies. But since this is not practical, the answer seems to be that water, a commodity, should by legislation be exempted.

"That, from the testimony at the hearing, is reasonable. Various educational institutions presented a strong case for such exemption; and William S. Linnell, speaking for all academies which serve as high schools, was on sure ground when he pointed that in last analysis water used in these academies was in effect a special tax on communities.

"The Legislature, we are sure, will find merit in the arguments presented at the hearing and vote the necessary exemption of water from the operation of the sales tax. This tax has produced so much revenue that the relatively inconsiderable part of it derived from the tax on water would make no serious inroad upon the State's revenues."

That is an editorial from the Portland Press Herald. Here is another quote, a part of a letter that I wish to read to this group: "The present 1951 Maine Sales Tax Law exempts food on the grounds that it is a necessity of life. Is not water ever more of a necessity? Medicines are exempt as necessities; isn't water, too? The fuel used for cooking and heating purposes in the home is exempt. Isn't water also used for cooking and heating purposes in the home?"

"Really, water companies are not selling water, but providing a service in carrying water from its natural state to a man's residence. We have heard that water was added to the 1951 Sales Tax Law only at the last moment. It should now be removed. The loss of revenue to the state will only be about \$50,000, much less than that lost on so many other exemptions already adopted or proposed.

"The Taxation Committee argue that the only reason that they advocate the taxation of water is not

because it is just, fair or equitable, but because it is an easy way to collect money. They say a taxpayer doesn't even have to carry pennies to pay it, as it is billed to him. If so, why not tax milk, that, too, is billed and would provide more revenue as easily. Why not tax domestic coal and fuel oil, that, too, is billed and is an easy way to bring in money. They are many more analogies."

Ladies and gentlemen, I want to quote now a list of some of the other states that have the Sales Tax and what they are doing on the exemption of water. All those states that have the sales tax and exempt food, every single one of them exempt water. Of course some states do not exempt food but those that exempt food, exempt water. Those states that exempt food and water are California, Connecticut, Florida, Georgia, Louisiana, Maryland, Michigan, New Mexico, Ohio, South Carolina, Tennessee, Washington, West Virginia and also New York City.

And now I have a letter from a young man by the name of Forrest P. Kingsbury of Brewer, Maine. He wrote:

"I note by the paper, the article regarding your effort to revoke sales tax on water. Very commendable. I hope you make it. I was against it from the very first. Any Public Utility should not be taxed, that is on the sales tax."

He goes on with a long letter. Let me finally quote from the only honest to goodness Republican newspaper in the State of Maine. They put it right on the headlines, right on the front page that it is a Republican paper. The Lewiston Evening Journal, June 23, 1953.

"Lewiston does not add the 2% sales and use tax to its current water bill—but it will have to pay in the end," says Attorney-General Alexander Lafleur. The Water Department, he finds, is a public utility. Utilities come under the law. Lewiston's stand is that it's just a servicer of the water that nature supplied free of charge. The water does not cost anything. The expense is the pipes, reservoirs, pumping station, and maintenance. This case will probably end in the courts, the first in connection with the imposition of a tax. Taxing

water is just about as unpopular a tax as could be devised. It's a wonder someone didn't think of the opposition it would arouse to the whole sales tax. Lewiston owns its Water Works. It is not a 'District.' Lewiston Corporation Counsel Frank Morey Coffin is inclined to agree with Lafleur. His opinion was not asked by municipal authorities, however. Anyway, it sort of goes against the grain to tax water supplied by a non-profit sub-division of the City Government."

And now I wish to quote from the Lewiston Evening Journal of June 19, 1953:

"Lewiston will resist the 2% state sales tax on water bills. The Finance Board has ordered Treasurer-Collector Adrien O. Ancilil not to collect the tax on July bills. Lewiston will disregard the tax. It will neither make application to the State as 'collector', nor touch it in any way. If the State Tax Department disagrees with the Lewiston decision, it will have to act—and the case would eventually land in the court. The City takes the stand that it merely pipes the 'God-given water' to the users. It does not sell it. An assistant attorney-general assigned to the State Tax Department has given the opinion that municipal water is taxable. Many inconsistencies in the sales and use tax, passed as emergencies by the 95th legislature, need clarification."

I have been quoting from the Lewiston Evening Journal, a good Republican newspaper.

I don't want to take up any more of your time. I think you know what the score is. I am going to rest on this and let you people decide whether you think it is fair to keep that sales tax on water. I was brought up and told by my mother many a time that next to godliness was cleanliness. Water is the greatest thing a human being can use to keep clean. I don't want to tax water and keep people dirty.

I hope the Senate, Mr. President, will not go along with the motion made by the Senator from Cumberland, Senator Chase, but will vote to take the sales tax off water.

Mr. CHASE of Cumberland: Mr. President, I regret that my friend, the Senator from Androscoggin, does not seem to be fully persuaded

and especially that he should be worried about the conscience of the Taxation Committee. This is not really very bad. My friend may yet see worse. I would remind him of Tennyson's verse:

"This truth within thy mind rehearse

That in a boundless universe,
Is boundless better, boundless worse."

Boundless also are the limits of size and dimension. Our language is rich in words seeking to express bigness—colossal and gigantic come easily to mind, but when I think of smallness, when I grope for a word in that microcosmic realm which lies far beyond the tiny and the wee, there comes to my mind, not a word but only a crude verse, it is a rude figure but it will have to serve. I apply it only to the size of the issue involved in this controversy, and not by any means to the Senator from Androscoggin or to myself.

The verse is this:

All greater fleas have little fleas
Upon their backs to bite 'em,
While lesser fleas have smaller fleas
And so ad infinitum.

If my friend will stretch his imagination to the very end of its rope, if he will project his mind away out along that figurative line of succession of fleas in tapering diminuendo, he will come at last to the ultimate infinitesimal inconsequentiality which will still be too large to measure the sting of the Senator's remarks upon the hardened conscience of the Chairman of the Taxation Committee.

Mr. ST. PIERRE of Androscoggin: Mr. President, when the vote is taken, I ask that it be taken by division.

Mr. BOUCHER of Androscoggin: Mr. President, I am very glad that my friend, the Senator from Cumberland did not think that I have fleas. If my good wife were here she would be worried. I wish he would furnish me with the Encyclopedia Britannica so that I could understand what he says. Those quotations are way beyond me. I am just talking about plain water and the sinful tax on it.

Mr. HASKELL of Penobscot: Mr. President and members of the Senate, I am extremely reluctant to change the level of this debate. I am sure I have enjoyed it as much as any other member of the Senate, but I do have an urge to speak on one point made by the Senator from Androscoggin, Senator Boucher. I speak from a bit of experience gained while serving on the Advisory Committee on the Budget and a bit more of experience of ten weeks gained in service downstairs on the Appropriations Committee, and I think I can assure the Senate that with respect to general fund income for the next two years neither the Budget Committee nor the Appropriations Committee found any of the sums of money that the Senator from Androscoggin by inference would have you think exist.

He made the statement that in the balance sheet of the State of Maine there is some twelve millions of dollars of untouched revenue. Now it is true that there is some such sum, or will be on the 30th of June, if you include the working capital reserve but I would remind the Senate that in state accounting it is only by building up surplus earnings and putting it into unappropriated reserve that we in this legislature can recognize the need for essential capital services.

Now there is before this legislature a group of bills which if enacted would require twenty million dollars of surplus funds to do the things that certain members of this legislature honestly and seriously believe should be done. I refer to the school construction program, construction at the University of Maine, construction of such utilities as seem to be needed here at the State House, the park facilities and all those other desirable expenditure measures that are proposed on the state budget. I am very thankful that the sales tax has worked to re-establish an unappropriated surplus of the general fund because had we not done that, Mr. President and members of the Senate, this legislature would have been faced with a debit to carry out those essential capital expenditures.

With respect to estimated income and expenses for the next two years, without any hesitancy I think

I can suggest that we will have a hard and difficult task to satisfy the reasonable needs of existing laws with the income that we will receive from existing tax sources. I do not mean by that, that we do not consider amendment to the sales tax. I do not mean by that, that we do not consider new services. Certainly that is the right and privilege of each one of us, but please, when you vote on this do not vote with the erroneous assumption that we can cut fifty thousand here and a hundred thousand there unless we are willing when we do that to cut existing services to the same degree. That, I assure you, will be the general summary when the appropriation measure is completely debated and I shall vote to support the position of the Committee on Taxation because I think that group had as complete realization of the finance problems faced by the general fund as the Appropriations Committee had and I am convinced that their handling of amendments to the sales tax law will reflect an accurate and sound background knowledge of what our general fund needs are.

Mr. BOUCHER of Androscoggin: Mr. President and members of the Senate, if you will kindly bear with me, I would like to reply to my good friend Senator Haskell of Penobscot. He and I agree on a lot of things, but sometimes we cannot agree. I am not surprised that he rises this morning to defend the Taxation Committee because after all, the Appropriations Committee and the Taxation Committee work hand in hand. There is no choice there, but I still want to say that the trouble is that this Taxation Committee and this Appropriations Committee had in mind—and if I were on that same committee I would take the same position—that if they open the door for one they are going to have a hundred others, and I am going to ask this Senate today to think about this one particular question. We will take the others up, not today, but when we come to them. I can anticipate very well what those other reports will be but we will take those up in due time in this Senate. I think this morning we are faced with a serious question of this unfair part of the

sales tax, and that is the taxing of our God-given water. I will even go further than that because it discriminates between the water piped into a house and the water supply of the farmer who has a well and doesn't have to pay a cent of water tax, not even a use tax.

So I say to you, let us give John Q. Public a break, let's give him a fair break for once and rescind this two percent sales tax on water. If the state needs more revenue—and I am from Missouri, I will have to be shown on that; I have been here for twenty years, probably I have been here too long, and every single session it has been the same old story, the poor old State of Maine has been in the position of going into bankruptcy. But I have never found the State of Maine bankrupt yet. All the checks given me have been honored very willingly at the bank and very pleasantly, and you can be very sure the State of Maine was able to pay those checks. If taking off this water tax will mean fifty thousand dollars I am quite sure that will not bankrupt the State of Maine, it won't break the Appropriations Committee and it won't break the Taxation Committee; they will find ways and means to make it up. You all know what the exemptions are now. I have a list of them here but I am not going into that but I think you have a lot of things in there, for my money, that you have exempted which are not as important as this one. And I think the real argument was brought out by the Chairman of the Taxation Committee when he said it was an easy way to collect a tax, and that is what I resent. You don't tax seed, feed or fertilizer because you people knew there would be a rumpus by a great majority of the House members who were farmers and who wouldn't go along with you on that. You didn't tax school meals, and that is very good. I like that, the exemption of school meals. You didn't tax motor vehicle fuel and that is alright with me. You didn't tax coal, oil or wood. Now personally I am glad of that because a water tax is cheaper for me than a coal, oil or wood tax. But the principle remains that if those were not to be taxed then water certainly shouldn't

be taxed, and at that time I had no thought and couldn't dream or foresee that water would be taxed under the sales tax law. I will admit I was one of the nine that went away down the line fought tooth and nail until we were conquered. We will abide by the majority rule but I am begging this morning that this Senate correct an abuse for John Q. Public and especially for the little fellow that cannot afford to pay it.

The PRESIDENT: The question before the Senate is on the motion of the Senator from Cumberland, Senator Chase, that the "Ought Not to Pass" report of the committee be accepted. The Senator from Androscoggin, Senator St. Pierre has requested a division.

A division of the Senate was had.

Twenty-one having voted in the affirmative and ten opposed, the motion prevailed and the "Ought Not to Pass" report was accepted.

Sent down for concurrence.

Mr. Jamieson of Aroostook was granted unanimous consent to address the Senate.

Mr. JAMIESON of Aroostook: Mr. President and members of the Senate, I want to assure you that I deeply appreciate the honor conferred upon my grandson last Thursday when he was made honorary Page of the Senate for that day. I know that the Senators and the lady of the Senate, those of you who have grandchildren, know how deeply we appreciate that honor. It came as a complete surprise to him and is something he and I will never forget. I thank you.

The PRESIDENT: The Senator from Somerset, Senator Sinclair directs the attention of the Chair to the fact that there is at this time in the Senate Chambers a group of students from Garrett Grammar School of Anson, Maine. We wish to extend to them a hearty welcome and hope they enjoy their visit.

On motion by Mr. Dennett of York, the Senate voted to take from the table bill, An Act to Make Uniform the Legal Hours for Sale of Liquor (S. P. 137) (L. D. 325) tabled by that Senator on February 24 pending passage to be engrossed; and that Senator presented Senate Amendment A and moved its adoption:

"Senate Amendment A to L. D. 325. Amend said bill by striking out the period in the next to the last sentence of Section 2 thereof and adding a comma and the following words: ', except that from the last Sunday of April in each year to the last Sunday in September in each year, during that period of time generally known as Daylight Saving Time, the hours of sale of liquor as set forth in this chapter shall be set back one hour.'"

Which amendment was adopted and the bill as so amended passed to be engrossed.

Sent down for concurrence.

On motion by Mr. Haskell of Penobscot

Adjourned until tomorrow afternoon at 1:30 o'clock.