

# MAINE STATE LEGISLATURE

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STATE OF MAINE.

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REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1908.

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WATERVILLE  
SENTINEL PUBLISHING COMPANY  
1909

In the interests of the State, I should recommend that until reason should be shown for a different course by any decision of our court, that you consider the term "gross receipts," under the section just quoted, as including both the said tolls and the said quarterly assessments. Under this view, in making its return, such company should include in its gross receipts, the said tolls from strangers and the said quarterly assessments from subscribers.

### SCHOOL MILL TAX FOR 1907.

*Hon. Pascal P. Gilmore, Treasurer of State, Augusta, Maine:*

DEAR SIR:—Relative to your recent communication as to whether a tax of one mill or one and one-half mills, known as the school mill tax, shall be assessed and collected this year and apportioned under the existing law, I beg to advise as follows:

Chapter 15, section 124, Revised Statutes, now in force, reads as follows:

"A tax of one mill on a dollar shall annually be assessed upon all the property in the state according to the valuation thereof, and shall be known as the mill tax for the support of common schools."

This section was amended by the laws of 1907, chapter III, section 2, which reads as follows:

"Section one hundred and twenty-four of chapter fifteen of the revised statutes is hereby amended by striking out the words "one mill" in the first line thereof and inserting in their place the words "one and one-half mills," so that said section as amended, shall read as follows:

"Section 124. A tax of one and one-half mills on a dollar shall annually be assessed upon all the property in the state according to the valuation thereof, and shall be known as the mill tax for the support of common schools."

This amendment, however, does not take effect until January 1, 1908, since section 3 of said chapter III of the laws of 1907 reads as follows:

"This act shall take effect January first, nineteen hundred and eight."

The tax in question therefore is not changed from one mill to one and one-half mills until the year 1908. This is further

verified by the terms of section 1, chapter 445, and section 1, chapter 446, of the Private and Special Laws of 1907, relating to the assessment of State tax for the years 1907 and 1908 respectively.

Said section 1, of said chapter 445, read as follows:

“That each city, town, plantation, or any other place hereinafter named, within this state, shall be assessed and pay the several sums with which they respectively stand charged in the following lists; the same being in addition to the poll tax of one cent on each poll; a tax of three mills on the dollar of the present state valuation for the current disbursements of the treasury for the year one thousand nine hundred and seven; and for the school mill tax provided by section 124, of chapter 15 of the revised statutes.”

It will be noticed that the school mill tax therein expressly referred to for 1907 is that of one mill provided by said section 124, of chapter 15, of the Revised Statutes.

Said section 1, of said chapter 446, reads as follows:

“That each city, town, plantation, or any other place hereinafter named, within this state, shall be assessed and pay the several sums with which they respectively stand charged in the following lists; the same being in addition to the poll tax of one cent on each poll; a tax of three mills on the dollar of the present state valuation for the current disbursements of the treasury for the year one thousand nine hundred and eight; and for the school mill tax provided by section 124, of chapter 15 of the revised statutes, as amended by chapter 111, of the public laws of 1907.”

It will be noticed that the school mill tax therein expressly referred to for 1908 is that of one and one-half mills provided by said section 2, of chapter 111 of the laws of 1907.

It is the opinion of this department that the school tax to be assessed and collected this year, and apportioned, should be one mill, as above indicated.