

MAINE STATE LEGISLATURE

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STATE OF MAINE.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1910.

AUGUSTA

KENNEBEC JOURNAL PRINT

1910

Memorandum.

It may not be improper to say that the City of Augusta, not being willing to accept the views of the attorney general as given in the last two opinions, brought suit against the City of Waterville to get an interpretation of the statute of 1905, chapter 142, by the Supreme Judicial Court of Maine. The opinion of the court was dated February 11, 1910, and the interpretation of the act given by the attorney general was sustained by the court.

OFFICE OF THE ATTORNEY GENERAL,
WATERVILLE, ME., May 11, 1910.

Subject: Chapter 113, P. L. 1909. Foreign Corporations, Certificates to be filed with the Secretary of State.

Hon. Arthur I. Brown, Augusta, Me.

SIR:—I have the honor to acknowledge the receipt of your request for an expression of views with reference to certain provisions of section six of chapter one hundred thirteen of the Public Laws of 1909. Your inquiry resolves itself into this proposition: does section six of the act under consideration require foreign corporations to annually file, and pay a fee therefor, the certificate referred to in section three of the act when no changes have been made by the corporation in the particulars required in the certificate referred to in section three.

Omitting some words as to time and method of signature section six reads as follows:

"Every such foreign corporation shall annually * * * * prepare and file* * * * * a certificate* * * * * showing the change or changes, if any, in the particulars included in the certificate required by section three made since the filing of said certificate or of the last annual report."*

Whether or not it was the intention of the legislature to make this act a source of revenue to the state we are not required at this time to discuss. Evidently the legislature did intend that public records should be established from which certain information might be obtained relative to foreign corporations doing business in this state. If this information was the sole reason for enactment, then it would seem to be an idle ceremony to

require corporations to repeat annually a statement of facts which was already a record in the state department. It will be observed also from the quotation of the statute above given that while the certificate mentioned in section three calls for certain things, yet the certificate in section six only calls for "the change or changes, if any." Some significance also should be attached to the words near the close of section six, "the filing of said certificate or of." These words together with the last four words of section six "the last annual report," show plainly that there are two conditions of time relating to the filing of the certificate mentioned in section six; that is, the certificate mentioned in section six must show the change or changes either (1) made since the filing of said certificate (referring to certificate in section three) or (2) since the last annual report. If the legislature intended that the certificate required by section six should be an annual certificate then it would have been idle to say "since the filing of said certificate." The use of these last quoted words however would seem to indicate that a time more than a year might elapse between the filing of the certificate mentioned in section three and a certificate showing change or changes.

I am constrained to advise you therefore, that when a foreign corporation has made a return of the certificate mentioned in section three of the act, such corporation is not required to make return of the certificate mentioned in section six annually unless there have been annual changes in the particulars mentioned in the certificate of section three.

Respectfully yours,

WARREN C. PHILBROOK,

Attorney General.

OFFICE OF THE ATTORNEY GENERAL.

WATERVILLE, MAINE, August 5, 1910.

Subject: Railroad Companies; Taxation of; Apportionment of tax to cities and towns.

Hon Pascal P. Gilmore, Augusta, Maine.

SIR:—I have the honor to acknowledge the receipt of your favor asking whether in my opinion the refund provided for in