

MAINE STATE LEGISLATURE

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March 3, 1916

To Hon. John E. Bunker, Secretary of State
Re: Franchise Tax

Replying to your inquiry with regard to franchise tax of the Androscoggin Electric Company, I see no reason why this company should be excused from paying a franchise tax simply because it is the owner of the Portland, Lewiston Inter-Urban Railroad, which pays a separate franchise tax to the State. If the law was construed so that the payment of a railroad tax acted as an exemption on the remaining franchise privilege of the Androscoggin Electric Co., it would be possible for a large corporation like the Central Maine Power Company by purchasing and operating a mile or two of electric road and paying taxes thereon to escape payment of its regular franchise tax. This would be an absurd condition and one not contemplated by the law.

The Androscoggin Electric Company owns the property formerly owned by the Lewiston & Auburn Electric Light Company in addition to its railroad property. It also controls the Mechanic Falls Electric Light Company. Its franchise granted by the State authorizes it to own and control these various properties and for the privilege thus granted by the State a tax of \$125. per year is assessed.

There is no reason why the Company should not pay it without regard to whatever other taxes it may be liable for on the different properties owned by it or on franchises controlled by it in connection with the business conducted under its general franchise. . .

William R. Pattangall
Attorney General