

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

NOVEMBER 30, 1918

MERRILL & WEBBER CO., AUBURN, MAINE

PRINTERS AND BOOKBINDERS

statute requires that a town desiring to withdraw from a union must so decide at its annual meeting, the equivocal vote of the town of Steuben on March 12, 1917, was not a withdrawal from the Milbridge union in a manner contemplated by the statute.

Very truly yours,

FRANKLIN FISHER,

Assistant Attorney General.

FIFTY-FOUR HOUR LAW—APPLICATION TO EUROPEAN PLAN HOTEL.

17th July, 1917.

Hon. Roscoe A. Eddy, Commissioner of Labor, Augusta, Maine.

DEAR SIR: We have your letter of June 20th, asking for the construction of Chapter 350, Section 3 of the Public Laws of 1915.

The particular section referred to prohibits certain businesses from employing male minors under sixteen years and females of any age more than fifty-four hours in any one week. Hotels are not included among the different concerns listed in this act. Restaurants are included in this act.

We understand your question to be if a hotel transfers from the American to the European plan will that fact make their dining room come under the head of restaurants. We do not believe that the mere fact that a hotel transfers from the American to the European plan makes their dining room come within the meaning of Chapter 350, Section 3 of the Public Laws of 1915.

The particular point in question does not seem to have ever been passed upon by the Courts of this State or any other State. The Courts have, however, held that the mere fact that a hotel is running on the European plan does not release it from liability as an inn keeper, i. e. they still are a hotel and liable to all the liabilities thereof. The Courts have further held that where there is a different license fee charged for restaurants and hotels, the fact that a hotel transfers from the American to the European plan did not cause their dining room to be classed as a restaurant. The decisions as far as we have gone seem universally to hold that hotels running a dining room on the European plan are still governed by the laws governing hotels in general.

We do not state, however, nor is this opinion to be interpreted as stating that every dining room connected with a hotel is a hotel dining room. If a hotel is running a dining room as an accommodation to its guests in the hotel, such dining room should be classed as being within the meaning of this opinion even if such hotel is running on the European plan. But if a hotel runs a dining room for the accommodation of the general public and holds such dining room out to the general public as a restaurant, it should be classed as a restaurant under Section 3 of Chapter 350 of the Public Laws of 1915.

Very truly yours,

FRANKLIN FISHER,

Assistant Attorney General.

ABATEMENT OF TAXES BY STATE ASSESSORS.

7th January, 1918.

Board of State Assessors, Augusta, Maine.

GENTLEMEN: We have your letter of the 4th, asking for a statement of the authority of the Board of State Assessors to abate taxes as provided in Chapter 9, Section 12 of the Revised Statutes.

It appears that acting under authority given to the Board of State Assessors by Chapter 9, Section 4 of the Revised Statutes to equalize state and county taxes, that the Board of State Assessors assessed the value of certain stock in insurance companies which was owned in different parts of the State. It further appears that part of this stock was owned in Bangor and that individuals to whom it was assessed are asking for an abatement. You really present two separate questions.

First: Has the Board of State Assessors authority under the provisions of Chapter 9, Section 12 of the Revised Statutes to abate the tax on insurance stock assessed to individuals, and

Second: Assuming that the insurance stock assessed to individuals in Bangor was over valued but that the City of Bangor, as a municipality, was not over valued, have the Board of State Assessors a legal right under Section 12, Chapter 9 of the Revised Statutes to abate any part of the said tax assessed against the City of Bangor for the year 1917?

We answer in the negative.

First. The Board of State Assessors has authority to abate