

MAINE STATE LEGISLATURE

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December 26, 1923

To Chairman, Board of State Assessors
Re: "Widow"

You ask an opinion upon the following question:

"Is the widow of a Civil War veteran, who later married a civilian who has since died, entitled to tax exemption under the provisions of Chapter 119, Laws of 1921?"

You are respectfully advised that in the opinion of this office, the law mentioned would not include a woman situated as the one described in your letter. The statute exempts the widow of a soldier and the dictionary definition of a widow is: "A woman who has lost her husband and who has not married."

The rules of construction found in Section 6, Chapter 1, of the Revised Statutes, provide that words and phrases shall be construed according to the common meaning of the language, and we think the common meaning of the word "widow" would be the dictionary definition given above.

William H. Fisher
Deputy Attorney General