

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

PUBLIC DOCUMENTS

OF THE

STATE OF MAINE

BEING THE

REPORTS

OF THE VARIOUS

**PUBLIC OFFICERS
DEPARTMENTS AND
INSTITUTIONS**

FOR THE TWO YEARS

JULY 1, 1926 - JUNE 30, 1928

PUBLIC DOCUMENTS, 1926-28

(Explanatory Note)

Three reports in this volume cover periods in variance with the given biennium. They are as follows:

1. The report of the Attorney General covers the period from 1924 to 1928.
2. The report of the Bangor State Hospital covers the period from 1919 to 1928.
3. The report of the department of Inland Fisheries and Game covers the fiscal year ending June 30, 1928. No printed report was made for the fiscal year ending in 1927.

STATE OF MAINE

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE TWO YEARS ENDING

JUNE 30, 1928

"whether railroad taxes should be accrued in advance of the assessment or whether the tax paid covers the period until another assessment", I wish to advise that the general rule is as between the State and tax payer, the latter is liable for the tax on such taxable property as he owned on the date fixed by law for the completion of the assessment. Consequently in the absence of statute, no liability for taxes attaches during the current year until after the next regular date for assessment.

In relation to the excise tax on railroad companies under Chapter 9, Sections 25, 26, and 27, of the Revised Statutes, the amount of tax is determined each year by the amount of transportation receipts, received during the preceding year.

You also ask "if a railroad ceases to do business during the calendar year, the corporation is dissolved, and it does not make any return as of December 31st, would there be any tax liability?"

It is my opinion that if the corporation was legally dissolved, there would be no corporation on which to assess the tax.

Trusting this answers your inquiry, I am,

Yours very truly,

RAYMOND FELLOWS,

Attorney General.

August 23, 1927.

Hon. Elbert D. Hayford, State Auditor, Augusta, Maine.

DEAR MR. HAYFORD: This department is in receipt of your inquiry relative to the expenses to be allowed active retired Justices of the Supreme Judicial Court under Section 5 of Chapter 117 of the Revised Statutes, as amended by Chapter 87 of the Public Laws of 1921, and by Chapters 71 and 157 of the Public Laws of 1927.

The two above mentioned statutes of 1927 are to be construed together (*Stuart v. Chapman*, 104 Maine 22), one amendment being passed for the purpose of increasing the salaries of the Justices to \$8,000., and one for the purpose of providing reimbursement to each Justice for "expenses actually and reasonably incurred for clerical assistance" to an amount not exceeding one thousand dollars annually.

Section 7 of Chapter 117 of the Revised Statutes, as amended by Chapter 47 of the Public Laws of 1923, and by Chapter 55 of the Public Laws of 1927, provides for retirement of Justices of the Supreme Judicial Court upon attaining the age of seventy years, and also for the appointment by the Governor of retired Justices for active service. The manner and amount of service to be performed by such active retired Justice depends entirely upon the order and direction of the Chief Justice of the Supreme Judicial Court.

In view of these several statutes, this Department sees no reason why all the necessary legal expenditures of an Active Retired Justice should not be paid by the State, including reimbursement for clerical assistance under Chapter 71 of the Laws of 1927. The Active Retired Justice is by express statutory enactment made "a part of the Court from which he has retired", and if as a part of the Court he renders service at the direction of the Chief Justice he should be reimbursed for all his necessary legal expenses.

Very truly yours,

RAYMOND FELLOWS,
Attorney General.

January 26, 1927.

Hon. John G. Smith, Bank Commissioner, Augusta, Maine.

DEAR SIR: Answering your letter of November 10th, regarding the amount for which one can charge $3\frac{1}{2}\%$ a month interest under the provisions of Section 8 of Chapter 298 of the Public Laws of 1917, I am pleased to inform you that after some investigation of the matter, I am satisfied that a person making a loan in excess of \$300. is governed by the provisions of the general interest law.

If the loan is for \$300. or less, he can operate under the provisions of Section 8 of Chapter 298 of the Public Laws of 1917, and is limited to the rate of 12% per year unless license is obtained from the Banking Department, which will permit him to charge interest up to $3\frac{1}{2}\%$ per month.

Under the provisions of said Chapter 298, it is not intended that a person can make several loans to the same person aggre-