

# MAINE STATE LEGISLATURE

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January 22, 1932

To Frank H. Holley, State Tax Assessor  
Re: Potato Tax

In answer to the inquiry of the selectmen of the town of Easton, under date of January 4, with reference to the taxation of potatoes of potato dealers, it seems to me that R. S. 1930, Chapter 13, Section 14, probably applies to it.

That statute authorizes assessors to tax "personal property employed in trade" on the average amount. Our Courts have not determined what is meant by this expression. It seems to me that on the face of it, a stock in trade in potatoes is "personal property employed in trade".

In the absence of any ruling to the contrary I should think that the assessors would be justified in taxing it on that basis. If the tax payer does not like it, he can get a Court interpretation by resisting payment.

Clement F. Robinson  
Attorney General