

MAINE STATE LEGISLATURE

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April 18, 1932

To Frank H. Holley, State Tax Assessor
Re: Gasoline Tax Refunds

Louis Stearns wants to take up with the Governor and Council the question of refunding taxes paid by the Madawaska Company under protest on gasoline used by the company in this State.

I have written him:

"In answer to yours of April 15th,- the next meeting of the Governor and Council is the 27th, and I plan to be there as usual if nothing unexpected comes up.

"Honestly, though, I do not see just what legal authority the Governor and Council would have for ordering a refund of these taxes, and I should doubt if they would want to set a precedent by doing so. This is a matter for the claims committee of the Legislature. There are many thousands of dollars claimed by way of refund by persons who have paid inheritance taxes on transfers of non-resident shares of stock in Maine corporations under the statute recently held unconstitutional by the United States Supreme Court, and also a good many thousands which the gasoline companies may want to claim under the gasoline tax act. I should not suppose the Governor and Council would want to take any jurisdiction.*

"If, however, you want to put it up to them, let me know and I will be on hand."

Clement F. Robinson
Attorney General

* On receipt of a copy of this letter to Mr. Stearns, Governor Gardiner replied that he did not believe that the Council wanted to take jurisdiction on refund cases.