

MAINE STATE LEGISLATURE

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December 9, 1932

To the Honorable George Lord, Councillor from the First District
Re: Excise Tax on Non-residents' Cars Kept in Maine

. . . The administration of the excise tax on automobiles falls in the first instance on the local collectors of taxes, and of course in that aspect of the case it would not be within the province of this department to give an official opinion.

The registration of automobiles falls within the province of the Secretary of State. If an excise tax imposed by law is not paid, the Secretary of State will decline to register the vehicle. Unless the Secretary of State asks the opinion of this department for an interpretation of the excise and registration laws with reference to the duties of his office, it would, of course, be outside the province of this department to express any official opinion.

The taxation of automobiles as property, in cases where an excise tax is not paid, is for local assessors and tax collectors to work out, and here also it would be improper for me to express any official opinion with reference to their duties, although in so far as the oversight of their duties comes within the jurisdiction of the State Tax Assessor, of course this department would express an opinion in any matter within his jurisdiction which he might ask us.

You can see from the foregoing analysis that the question which you ask is hardly within my province to answer officially.

Unofficially, however, I can say that this whole problem of taxing non-resident automobiles under the excise or property tax has caused some difference of opinion among various officials in the state. Considerable newspaper publicity was given at one time to a controversy in this respect between the tax collecting authorities of the City of Portland and the Secretary of State's office. An effort to clarify the act in these respects at the last Legislature failed of adoption by the Legislature. . .

My own opinion on the application of the excise tax to non-residents is expressed in a letter which I wrote the chairman of the State Board of Assessors on January 8, 1930, which is printed in the report of this department for the years 1929 and 1930. . .

My unofficial opinion with reference to the duties of the assessors is this, - they would theoretically be justified in assessing as of the tax date as property within their town, all automobiles which would be so taxable but for the excise tax law. An abatement would then be proper in the case of automobiles then or subsequently registered with payment of the excise tax. By way of short cut, assessors, as a practical matter, may naturally feel that they are justified in omitting an automobile from the assessment list if they are satisfied that subsequently an excise tax is to be paid on it in connection with its registration.

Clement F. Robinson
Attorney General

CFR/V