

# MAINE STATE LEGISLATURE

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April 14, 1933

Honorable Frank H. Holley  
State Tax Assessor  
Augusta, Maine

Dear Sir:

Replying to your inquiry of April 11 concerning gasoline shipped into the State of Maine in barges, it is my opinion that the State of Maine may impose a tax properly on such gasoline only as actually arrives in the State of Maine, and that you would not be justified in giving any consideration to the amount of gasoline in a barge at its point of origin outside the State of Maine.

Most cordially yours,

Attorney General

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