

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)

**This document is from the files of the Office of
the Maine Attorney General as transferred to
the Maine State Law and Legislative Reference
Library on January 19, 2022**



STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA

December 6, 1933

M. H. Jordan
Collector of Taxes
Ellsworth, Maine

Dear Sir:

Replying to your inquiry of November 22 regarding the interpretation of Sections 93 and 96 of Chapter 12 of the Revised Statutes, I beg to advise that the whole trouble seems to arise from a misunderstanding of the meaning of the following words in Section 96:

"Provided that the minimum to be paid under the provisions of this section shall never be less than two dollars."

Many tax collectors have apparently interpreted the above words to mean that the \$2.00 must be paid in cash. This is not a correct interpretation. The \$2.00 may be paid wholly in cash, or wholly in credit, by reason of a previous registration, or partly in cash and partly in such credit. Always, however, allowing fully any credit to which the tax payer may be entitled by reason of a tax paid on a car previously registered and subsequently parted with in a manner described in the law.

In the example which you set forth in your letter, the tax which the car owner should pay is \$4.00. Of that, \$3.00 is paid with credit to which he is entitled, and the \$1.00 balance should be in cash. He should not be charged \$2.00 in cash.

I trust that the above explanation is plain, but if I can be of further assistance do not hesitate to write me.

Most cordially yours,

Attorney General

CRC H