

MAINE STATE LEGISLATURE

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September 27, 1934

The State Licensing Board
Augusta
Maine

Gentlemen:

Attention, Fred D. Harvey, Chief Clerk

In response to your inquiry of September 25 with reference to the payment of the state excise tax stamp on beer sold to a National Guard company, I am pleased to suggest that there does not appear to be any decision of our court concerning the relation of the National Guard to the Federal and State government.

The general rule is, however, as expressed in the decisions of the courts in other jurisdictions, to the effect that the Guard does not become a part of the Federal setup until such time as it has been duly called into the service of the United States; in the meantime it remains a part of the State Militia.

I do not find any provision of law which would exempt a National Guard company from the payment of the State Excise Tax Stamp provided in your regulation.

Very truly yours,

Deputy Attorney General

SLF H