

MAINE STATE LEGISLATURE

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February 13, 1935

Hon. Lewis O. Barrows
Secretary of State
Augusta, Maine

Dear Sir:

Under date of February 12, you proposed the following two questions:

1. Corporation being duly incorporated in the State of Maine desires to register a motor vehicle which may be operated continuously in any other town in the State of Maine which may be in entirely different county. This car may be garaged almost constantly in the town where it is operated and the driver may be a resident of that town.
If the car is registered in the name of the Company, should the excise tax be paid in the town where the Company is incorporated from and maintain their principal office?
2. Foreign corporations, not incorporated in Maine but registered in this Department to do business anywhere in Maine, such as Standard Oil Co., Gulf Refining Co., etc., annually license and maintain a considerable number of cars.
Should excise tax be paid to this Department direct, or can it be paid in city or town where corporation has other real estate which is taxable by assessors?

In answer to Question 1, I am of the opinion that the automobile of a domestic corporation should be registered in the place where it has its principal office. This view is in line with analogous situations where the principal office of the company is considered the place of its domicile unless specifically made otherwise by statute.

In answer to Question 2, I am of the opinion that foreign corporations should pay the excise tax direct to the office of the Secretary of State. Section 92 of Chapter 12 of the Revised Statutes was amended by Chapter 230 of the Public Laws of 1933, by adding to the section the following:

"Provided further that a non-resident registering a motor vehicle in this state shall pay to the municipality of the state where he is occasionally or temporarily residing, or if there be no such residing place, then to the state the excise tax above provided. If such payment is made to the state the secretary of state is hereby authorized to receive the same and give a receipt therefor."

Apparently Chapter 230 had in mind persons rather than corporations, but reading it as applied to corporations it strikes me that corporations do not reside either occasionally or temporarily in the State of Maine. Of course, they do business in the State in different places, but I do not feel that by so doing business they can be said to be residing here. Accordingly, I am of the opinion, as above stated, that foreign corporations should pay their excise tax direct to the office of the Secretary of State.

Very sincerely yours,

Clyde R. Chapman
Attorney General

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