

MAINE STATE LEGISLATURE

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February 14, 1935

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

Dear Sir:

You have proposed to this office the following 4 questions:

1. Could a credit be allowed from a tax paid the former year so that the credit plus the amount of tax collected would equal the minimum of \$2.00?
2. Can credit be transferred from one person to another?
3. Can tax be paid in the city or town in which the truck or car is garaged and operated, and the person operating the car lives there, if the owner resides in another city or town?
4. If tax is paid in the wrong town, and the collector of that town refunds the money to the collector of the town which should have collected the tax, could not the tax receipt be returned to the collector of the former town if he requests it? This, of course, only if a tax receipt is received from the right town.

The answer to Questions 1 and 2 is found in Section 93 of Chapter 12 of the Revised Statutes as amended by Chapter 176 of the Public Laws of 1933. The section reads as follows:

"Any owner who has paid said excise tax for a motor vehicle the ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident, in the same calendar year, shall be entitled to a credit to the amount of such tax towards an excise tax for another motor vehicle which may be required of him in the same calendar year. No portion of any excise tax once paid shall be repaid to any person; and from September 1st to December 21st such credit shall not exceed one-half of the amount of the original tax."

Obviously, from the wording of the above section, the legislature has not provided for an extension of the credit allowed in one year to be applied the second year. It must be all in the "same calendar year".

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It is not permissible to transfer credit from one person to another, as the section specifically states that he "shall be entitled to a credit to the amount of such tax towards an excise tax for another motor vehicle which may be required of him in the same calendar year."

In answer to Question 3, the excise tax should be paid in the place of the owner's residence. Section 92 of Chapter 12, R. S., as amended by Chapter 103 of the Public Laws of 1931 and by Chapter 230 of the Public Laws of 1933, specifically states that the tax shall be paid in the city or town wherein the owner resides. This wording precludes the possibility of paying a tax properly in any city or town wherein the truck or car happens to be garaged and operated unless the owner lives in such place.

Answering Question 4. This seems to be a practical proposition, but in answer to your question, there is nothing to prevent the tax collector in the second town issuing a receipt upon obtaining the money from the tax collector in the first town. As a matter of good practice, the receipt issued by the tax collector in the first town should be returned to him as it is not a correct record of a present condition. When the tax collector in the first town has turned over the money to the tax collector in the second town, there should be no receipt outstanding against him.

Most cordially yours,

Attorney General

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