

MAINE STATE LEGISLATURE

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STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA

July 24, 1938

A. E. Lewis
Chief Clerk, Property Division
Bureau of Taxation
Augusta, Maine

Dear Mr. Lewis:

In response to your letter of July 18, I am pleased to call your attention to Section 1 of Chapter 54, P. L. 1938, which provides that,-

"There is hereby imposed an excise tax of 10 cents per pound on all oleomargarine sold, offered or exposed for sale, or exchanged in the State of Maine containing any fat," etc.

While the matter is not wholly free from doubt, it seems to me that, with these provisions of the law, margarine shipped in interstate commerce is not subject to this tax. The law does not appear to relate to the manufacture of margarine, but only to transactions regarding disposition of same within the state.

Very truly yours,

Deputy Attorney General

SLF H