

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
DEPARTMENT OF THE ATTORNEY GENERAL  
AUGUSTA

December 4, 1935

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

Dear Sir:

Under date of November 6, you request the opinion of this department on the question of whether or not the Boston & Maine Transportation Company and the Portland Terminal Company should pay an excise tax on the motor busses operated by them.

The matter appears to be covered by the provisions of Section 90 of Chapter 12, as amended. I am satisfied, from the wording of Section 90 that the two companies must pay the excise tax. I can conceive of no possible reason why the Boston & Maine Transportation Company should be excused from paying the tax.

In the case of the Portland Terminal Company, it is considered a railroad and, while the provisions of Section 90 would exempt the railroad company from paying the excise tax on motor vehicles, motor busses used for the transportation of passengers for hire are excepted and it is the very plain intention of the legislature that the tax must be paid upon such motor busses. I can appreciate no reason why these two companies take the position they do.

Very respectfully yours,

Attorney General

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