

# MAINE STATE LEGISLATURE

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October 7, 1936

A. M. G. Soule, Chief  
Division of Inspection  
Department of Agriculture  
Augusta, Maine

Dear Mr. Soule:

Answering your recent inquiry relative to the payment of an excise tax on oleomargarine manufactured from cocanut oil, I am pleased to inform you that the provisions of Section 1 of Chapter 54 impose

"an excise tax of 10 cents per pound on all oleomargarine sold, offered or exposed for sale, or exchanged in the State of Maine"

manufactured from cocoanut oil.

I do not find any provision of law which would authorize a sale of this product to the State of Maine without the payment of the excise tax to the bureau of taxation.

Very truly yours,

Deputy Attorney General

SLF MB