

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

**This document is from the files of the Office of
the Maine Attorney General as transferred to
the Maine State Law and Legislative Reference
Library on January 19, 2022**

May 14, 1937

W. A. Runnells, Esq.
State Controller
Augusta, Maine

Dear Sir:

In response to your Memo of May 10, in which you enclose copy of letter from the Excise Tax Collector of the town of Thomaston, I am pleased to call your attention to Chapter 176, P. L. 1933, which seems to be a complete answer to Mr. Clark's inquiry.

There does not seem to be any law which would authorize the refund of an excise tax paid.

The case in question seems to be an exceptional one and, in case Mr. Clark should feel that equitably Mr. Heald is entitled to some consideration, I do not know that anyone would be likely to make any objection if he should refund Mr. Heald the amount of the tax.

Very truly yours,

Sanford L. Fogg
Deputy Attorney General

SLF H