

MAINE STATE LEGISLATURE

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July 20, 1937

John T. Quinn, Esq.
County Attorney
Court House
Bangor, Maine

Dear John:

I have discussed the matter of taxation of radios with Mr. Holley the State Tax Assessor, on several occasions.

He ruled some years ago that a radio is not a musical instrument and so is taxable. He incorporated this in his hand book which he sends out to assessors and other interested persons, copy of which I enclose. You will note his ruling on Page 9 where I have marked.

Apparently some towns tax radios on the basis of the tax assessor's ruling, and other towns do not make any attempt to do so. The matter will never be straightened out satisfactorily seemingly until some Court rules on it because apparently Mr. Holley feels his ruling is correct and would not change it unless the Court directed him to.

With kindest personal regards,

Very truly yours,

Franz U. Burkett
Attorney General

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