

MAINE STATE LEGISLATURE

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May 4, 1938

E. P. Cosgrove, Manager
Mill City Motor Sales, Inc.
150 Alfred Street
Biddeford, Maine

Dear Sir:

I have this morning had a conference with the Secretary of State in regard to the points raised in your letter of April 29.

The office of the Secretary of State in Augusta and all of the branches, and all of the towns in the State use the Branham Guide as the basis for the determination of Excise taxes. The back of the last edition of the Guide contained the factory list prices of all motor vehicles. In the present edition no list price was given.

The difficulties which have been called to our attention arose out of differences in figuring excise taxes on trucks. In many instances the Guide would give a price for the chassis only and the towns have adopted various methods of computing the value of the truck for excise tax purposes when a body has been purchased of a manufacturer, or one which has been locally made and attached to the chassis.

Of course, the excise taxes which are collected by the towns are retained by the towns and the State has no control over the collection with the exception that it has maintained a bureau in the State House which makes an effort to see that they are properly computed and paid. We have consistently advised that if any controversy exists between the tax payers and the city or town it was a matter that would have to be adjusted locally. You mentioned in your letter that you know of three different prices charged on identical models. If you will give me the names and other information about these cases I will see if we cannot check them here with the records and find out where the difference is.

Very truly yours,

Franz U. Burkett
Attorney General