

# MAINE STATE LEGISLATURE

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May 7, 1940

Mr. A. T. Wilkinson  
Ernst & Ernst  
State House  
Augusta, Maine

Dear Mr. Wilkinson:

My interpretation of Chapter 15, Private and Special Laws 1937 known as "1936-7 Deficiency Act", is as follows:

Section 1 of said Act provides for appropriations to the various divisions of government enumerated in said section.

Section 2 provides for a tax on malt beverages to produce sufficient revenue over a period of years to provide for the appropriations made under Section 1.

Section 5 provides for the setting up of an account to be known as the "1936-7 Deficiency Account" on the books of the State Controller to which account shall be charged the appropriations as enumerated under Section 1, and to which shall be credited the receipts from the malt beverage tax as provided under Section 2 of said Act, later amended by Chapter 105 Private and Special Laws of 1937 (Special Session).

In your letter of May 6, 1940, you ask me to express an opinion on the legality of a transfer of \$595,345.79 from an account known as "1936-7 Deficiency Account" to the Sinking Fund Reserve on June 30, 1939. My opinion is that if such a transfer was in accordance with the interpretation of the law as given above, it was legal. The question involves too much accounting theory for me to express a conclusive opinion on it.

Very truly yours,

Franz U. Burkett  
Attorney General

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