

MAINE STATE LEGISLATURE

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March 4, 1941

Attorney General Cowan

State Auditor Hayes

In reply to your memorandum of January 30, in regard to tax apportionment I can simply say that, following the Opinion of the Justices in 136 Me., 529, ~~the~~ payment is to be made to the City of Portland the amount of each year's apportionment of the annual excise tax derived from the Portland & Rumford Falls Railroad, the Portland & Ogdensburg Railroad and the Portland Railroad which is represented by shares of Capital Stock of said railroads "held" in the City of Portland, whether it is so held by an owner, a trustee, a mortgagee, or by a holding company the home office of which is in Portland.

F. I. C.
Attorney General