

# MAINE STATE LEGISLATURE

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March 13, 1941

Frank I. Cowan, Attorney General

William D. Hayes, State Auditor

In re Tax on Government Employees Credit Union of Maine, under Section 9, Chapter 11, Public Laws of 1931 as amended by Chapter 216, Public Laws of 1931.

I have your memorandum of March 11th and have consulted with Judge Fogg and further examined the Federal statute. I have also consulted with the Secretary of State's office and with the State Treasurer.

It is probable that if Judge Fogg is correctly quoted as of March 4th, 1938, his attention was called to the Federal act and he was asked in regard to a "federal credit union". A "federal" credit union would, of course, be subject to the federal law as provided in the Act of 1937, but a State credit union as this one is, organized and doing business under the laws of the State of Maine, must of necessity be subject to our laws and must pay any tax prescribed by our laws.

Attorney General

FIC:SH