

MAINE STATE LEGISLATURE

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May 7, 1941

To Philip D. Stubbs, Inheritance Tax Commissioner
Re: Effective Date under 90-day Provision

In answer to your inquiry of May 6th, I am pleased to suggest that:

"A civil day is of twenty-four hours, beginning and ending at midnight." In Re Opinion of Justices, 45 N.H. 607, 610; State vs. Brown, 22 Minn. 482; Benson vs. Adams, 69 Ind. 353-354; Serrell vs. Rothstein, 49 N.J.Eq. 385, where it is said,

"It is not necessary to consult a calendar to ascertain when a day commences and ends."

"In the space of a day all the twenty-four hours are usually reckoned, the law generally rejecting all fractions of a day in order to avoid disputes.

"Therein if I am bound to pay money on a certain day, I discharge the obligation if I pay it before twelve o'clock at night; after which the following day begins."

See Furmans Ins. Co. v. McGill
164 Ky. 621-625.

"The fractions of a day in statutes, or legal proceedings, or in contracts, are not generally considered; but when the rights of parties depend upon the precedence of time in the same day, or upon a given hour or fraction of a day, it may be alleged or proved as any other fact. But unless the meaning of the word is in some way restricted, it will be held to include the twenty-four hours."

Benner v. Bank of Columbia
9 (Wheat.) U.S. 581-585

See also Benson v. Adams, 69 Ind. 353-354.

Sanford L. Fogg
Deputy Attorney General

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