

MAINE STATE LEGISLATURE

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May 9, 1941

Frank I. Cowan, Attorney General

George E. Hill, State Tax Assessor

I have your letter of May 9th asking whether the State Tax Assessor will be acting within the scope of his authority if he interprets the provisions of Sections 2 and 3 of Chapter 298 of the Public Laws of 1941, in such a way that, for the period from June 1st, 1941 to July 31st, 1941, inclusive, instead of requiring a full annual license fee for said period he requires one-sixth of a license fee.

I can only answer that question by calling attention to the language of Section 3 which indicates that the Legislature apparently had in mind an annual fee for a license to perform a certain business, and there is nothing in the Act suggesting that the Legislature considered the business improper or one concerning which any punitive provisions should be made in regard to the operation of the business itself if lawfully conducted.

I cannot properly issue an opinion that any license fee less than \$25 for a wholesaler and \$1 for a retailer should be charged, but, on the other hand, I can't see where the State Tax Assessor will be subject to criticism if he sees fit, at the inception, to make such a part-time charge while the dealers are getting on to the annual basis. Probably, after the machinery of the law is set up and the licenses in general have been issued, it will not be proper for you to issue a license for less than the annual fee. In the instant case, however, it looks to me like an endeavor on your part to act in accordance with equity and justice toward the dealers.

Very truly yours,

Frank I. Cowan
Attorney General

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