

# MAINE STATE LEGISLATURE

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May 16, 1941

Frank I. Cowan, Attorney General

George E. Hill, State Tax Assessor

I have your letter of May 13th asking 4 questions. These questions are as follows:

May the State Tax Assessor determine what distributors' licenses shall be issued to:

1. Manufacturers located outside of the state and shipping cigarettes to wholesalers in Maine.

The answer to this is yes.

2. Wholesalers located outside the state and shipping cigarettes to retailers in Maine.

The answer to this is yes.

I give you the same answer to questions 3 and 4 but respectfully suggest that there might be considerable question as to the wisdom of your acting along the lines therein suggested. Under Section 18 of the law, however, you have the authority to so act if you see fit.

F. I. C.

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