

MAINE STATE LEGISLATURE

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May 27, 1941

Hon. George E. Hill
State Tax Assessor
Augusta, Maine

Dear Sir:

I am replying to your letter of May 23rd, in regard to payment of State excise taxes by the Androscoggin and Kennebec Railway Company, or its successor.

The Lewiston-Auburn Transit Company, having been in possession and doing business on April 1, 1941, is the party liable for the 1941 tax. I see nothing in Chapter 12 of the Statutes to indicate that the Legislature intended any different rule from the one expressly set down in Chapter 13 in regard to both realty and personalty. This rule is that the tax for the current year shall be charged to and payable by the party in possession on April first.

Very truly yours,

Frank I. Cowan
Attorney General

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