

MAINE STATE LEGISLATURE

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May 27, 1941

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

Dear Sir:

The letter of Louis C. Stearns 3d, addressed to this department and turned over to you and in which letter three questions were asked in regard to cigarette tax dealer's licenses to be paid by the Great Northern Paper Company, is before me together with your request for a ruling.

1. On the statement of fact in the letter, the Great Northern Paper Company is engaged in the business of selling cigarettes.

2. On the statement of fact given in the letter, each storehouse is a wholesale outfit and requires a separate license.

3. On the statement of fact given in the letter, both of the stores from which the cigarettes are sold to the men on drives are retail dealers and must have licenses, but the stores do not need a license for each location. I assume that the store meant a unit that is moved from place to place. The license should be obtained for the unit without regard to the location of the unit.

Very truly yours,

Frank I. Cowan
Attorney General

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cc to Louis C. Stearns 3d.