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Frank I. Cowan, Attorney General

William D. Hayes, State Auditor

I have your memorandum of May 16th in regard to various problems which I will take up in the order in which they are asked.

1. Interpretation of the exclusion clause in the last paragraph of Section 1, Article I of Chapter 216 of the Public Laws of 1931: The language seems to be clear. (If any specific questions arise involving the interpretation of the law, I will be glad to endeavor to answer them.

2. Courts: I gave you an opinion on this subject in January. Since then, several trial justices have professed inability to understand what to do under certain circumstances. I placed the whole subject with one of my assistants about a month ago and asked him to give the subject careful study and make whatever modification of my hastily given opinion this interpretation of the law warrants. He reported verbally that he found no errors in the opinion. I asked him to put the matter in writing for your benefit and haven't heard from him since. I assumed that he had give you a written statement.

3. Interpretation of Chapter 257 and Chapter 295 of the Laws of 1941: Both of these questions have been answered previously.

4. Interpretation of the law regarding Railroad Taxes: This has been taken care of by opinions from this office, based on an opinion of the Justices of the Supreme Court.

5. I don't seem to have on hand any questions in regard to interpretation of the laws concerning bonds.

In answer to your question, the 2nd sentence under 5, I will say that the last law governs, so that there should be no confusion in your interpretation of Section 5 of Article I, Chapter 216 of the Public Laws of 1931 and its correlation with other specific laws regarding bonds.

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