## MAINE STATE LEGISLATURE

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Frank I. Cowan, Attorney General

Dverett W. Downs, Deputy State Trensurer

In re Dog Licenses

The State should credit to the manicipalities the proportional part of all dog licenses paid to the State during the fiscal year after the deduction by the State of expenses as provided by the statutes. Each municipality receives its part, based on the proportion that the part paid in by the municipality bears to the whole amount.

There is nothing in the statute providing that payments made late by a municipality shall be turned in to the general funds of the State.

Attorney General

FIG:GH