

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1941--1942

The above applies equally to any other funds from any other de-organized town or plantation where the Act providing for the surrender of its organization has contained the same wording that appears in Section 2 of Chapters 4 and 25 of the Private and Special Laws of 1941, and all such funds which have been received heretofore by the State Tax Assessor from the Treasurer or other person having custody of school funds of the area that has been deorganized, or funds unexpended for school purposes, should be delivered to the State Treasurer.

The school funds, whether received or accrued prior to or since the surrender of organization, cannot be used for the general purposes of government. They are quasi-trust funds, and must be held for use in accordance with Revised Statutes, Chapter 11, Section 3.

Attorney General

December 18, 1941

From:

Frank I. Cowan, Attorney General

To:

W. Earle Bradbury,

Inland Fisheries and Game

Supplement to Opinion of Judge Fogg of December 1st, 1941

Inasmuch as Section 19, paragraph 9, of the Inland Fish and Game Laws of 1941 provide that "No person required by law to pay a poll tax in this state shall be granted a resident hunting, fishing or combined hunting and fishing license until he shall present a receipt or a certificate that he has paid his poll tax in the town where he resided for the year preceding that for which the license is applied for, or a receipt or a certificate from the taxing authority of that town that he was legally exempted therefrom, or that the tax has been abated", and does not provide for any substitute for such receipt or certificate, it is necessary that such a "receipt or certificate" be presented in order to obtain the hunting or fishing license.

However, the informality of the receipt or of the certificate will not make it invalid. Any written evidence from the tax collector or his authorized agent that the applicant has paid his poll tax for the preceding year is sufficient to fulfill the requirements of the law.

Attorney General