

MAINE STATE LEGISLATURE

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February 12, 1942

The Attorney General

Max L. Wilder, Bridge Engineer, Highway Dept.

I have your memorandum of February 5th, in regard to the excise taxes in connection with the Carlton Bridge Resolve, being Chapter 81, Resolves of 1941.

During the ten months that have elapsed since my opinion of April 2, 1941, addressed to Lucius D. Barrows, Chief Engineer, State Highway Commission, I have made a rather careful study of the Carlton Bridge situation and have had reports on the excise taxes paid and which probably would be paid during the year 1941.

Interpreting strictly the language of the Resolve, will apparently make a difference of some \$2500 to \$3000 additional funds for the State Highway Department. The very marked reduction of income which that department is facing for the year 1942, makes it imperative that where there is a possibility of interpreting a statute two ways, that interpretation should be adopted which will best conserve the finances of the department if it will not work an undue hardship elsewhere. I am, therefore, advising you that you should disregard the instructions that I gave on April 2, 1941, and adopt strictly the meaning of the words "received by said municipality during the year 1941". This will mean that the municipalities shall be charged by the State for an amount equivalent to 2/12ths of the excise taxes "received" by the municipalities for the year 1941, instead of 2/12ths of the excise taxes "collected" by the municipalities for the year 1941 as set out in my memorandum of April 2, 1941.

Frank I. Cowan
Attorney General

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cc to State Auditor