

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1941--1942

May 6, 1942

From:
Frank I. Cowan, Attorney General

To:
Sumner Sewall, Governor

There is no incompatibility between the offices of Controller and Commissioner of Finance.

The Commissioner of Finance can, while occupying that office, be Controller, and the advancement of the Controller to the office of Commissioner of Finance does not automatically vacate the office of Controller. That office, like any other, can become vacant only through death, resignation, removal, or acceptance of an incompatible position.

Until the office of Controller becomes vacant by reason of one of the eventualities mentioned above, Mr. Mossman continues in charge of that office and his right and duty to sign checks and other documents of the State as Controller are not affected in any way by his appointment to the office of Commissioner of Finance and his qualification for such office.

FRANK I. COWAN
Attorney General

May 15, 1942

From:
The Attorney General

To:
Philip D. Stubbs, Inheritance Tax Commissioner

Where we find the word "cousin" used in our inheritance tax and estate tax statute, the word plainly refers to first cousin only. Any other conclusion would be wholly illogical because there would be no limit to the extent to which we could go if we pursued the word "cousin" through all the ramifications of blood relationship.

Certainly the Legislature never intended to use a word that cannot be definitely defined. In the construction of the meaning of this word the courts of New York, New Jersey, Connecticut and Massachusetts and the English courts have consistently interpreted it as meaning first cousin only.

I have not seen any decision by the courts of Maine on this particular matter, but in my opinion if it were presented to our court for ruling, the decision would agree with the above interpretation.

FRANK I. COWAN
Attorney General