

# MAINE STATE LEGISLATURE

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July 15, 1942

The Attorney General

Belmont Smith, Treasurer of State

Chapter 317, P. L. 1939, approved October 23, 1940, and appearing on Page 30 of the Session's Laws of 1941, does not intend that the Treasurer shall be the collector in the first instance. All taxes and accounts due the State are to be collected by him provided they are certified to him as over due by the department, bureau, institution or agency in which they originate. If, in the opinion of the Treasurer it is best that said department, bureau, institution or agency shall continue making efforts for collection, it is within his authority to request that the matter be so handled for a reasonable length of time.

If, after all reasonable attempts to collect by the Treasurer, or by the department, bureau, institution or agency, as authorized by him, have proved futile, then it is the duty of the Treasurer to refer the matter to the Attorney General for such action as may be necessary to enforce payment.

Frank I. Cowan  
Attorney General

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