

MAINE STATE LEGISLATURE

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August 7, 1942

To W, B, Getchell, Jr., Senior Engineer, Highway Department
Re: Revenue Stamps

In reply to your recent inquiry relative to the use of Internal Revenue stamps on conveyances of real estate to the State of Maine, I beg to advise that same are not required.

Although the Regulations #71 pertaining to stamp taxes (1941 Edition) do not so state, nevertheless these conveyances come under the general constitutional exemption of States from Federal taxation.

Carl F. Fellows
Assistant Attorney General

cff/m