

MAINE STATE LEGISLATURE

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Dec. 9, 1942

Belmont Smith

State Treasurer

Frank A. Farrington, Deputy

Attorney General

Town Tax Credits

Reference is to your memo of December 8th, addressed to the Attorney General, in which you request advice as to whether or not credits for 1942 can be given for the previous year.

It is understood that the question involved is whether school fund money which would be payable to the town of Richmond, were said town's State taxes paid, can be credited to its 1941 State tax rather than to its 1942 State tax.

There seems to be no provision one way or the other in the Statutes as to how or where these credits should be made, thus it is the opinion of this department that the answer to your question is, Yes.

What policy you should follow in this regard is a matter which you can determine, based on the difficulties that may arise in connection with conforming to a request such as that made by the town of Richmond.

Frank A. Farrington
Deputy Attorney General

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