

MAINE STATE LEGISLATURE

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1/15/43

David H. Stevens

State Tax Assessor

Frank A. Farrington

Deputy Attorney General

Payments in Lieu of Taxation under the Lanham Act

In reply to your memorandum of December 24th on the above subject, it is the opinion of this department that no legislation is necessary for the State to benefit from payments in lieu of taxes, as the State and County are not interested in the identity of the individual making payment.

It would seem possible for you to obtain the State's share of any of these payments by having them included on the Assessors reports.

Deputy Attorney General

FAF:gh