

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

**This document is from the files of the Office of  
the Maine Attorney General as transferred to  
the Maine State Law and Legislative Reference  
Library on January 19, 2022**

Feb. 16, 1943

Alfred W. Perkins, Commissioner

Insurance

Frank A. Farrington, Deputy

Attorney General

Sec. 55 Chapter 35, Revised Statutes, 1930, as amended.

You ask whether it is necessary for Domestic Mutual Fire Insurance Companies to include premiums and assessments on farm properties in figuring the tax levied by Section 55 of Chapter 35, Revised Statutes, 1930, as amended.

This tax is a different tax from that provided for in Section 50 of Chapter 12, Revised Statutes, 1930, as amended, which you cite in your memorandum of February 15th, and which allows a deduction for insurance on farm property.

There being no such provision in Section 55 of Chapter 35, it is the opinion of this department that returns under it should include premiums and assessments on farm property.

Frank A. Farrington  
Deputy Attorney General

FAF h