

MAINE STATE LEGISLATURE

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3/26/43

Alfred W. Perkins, Commissioner Insurance

Frank A. Farrington, Deputy Attorney General

Retaliatory Taxes - Casualty Companies

Reference is to your memorandum of March 26, 1943 in which you refer to a memorandum dated June 29, 1942 from your office on the same subject to which you received the following reply.

"Inasmuch as people of Maine are taxed under the New York Law and get nothing back for their money, Maine should tax the New York Companies doing business in Maine under our Retaliatory Law."

The facts set out in the March 26th memo are different from those upon which the answer to the earlier memorandum was based. It now appears that in some states, at least, the special security funds set up are obtained from policy holders in those states and Maine policy holders are not affected thereby.

Under these circumstances it is the opinion of this department that the Maine Retaliatory Law does not apply.

Returned herewith is the material attached to your memorandum.

Frank A. Farrington
Deputy Attorney General

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