

# MAINE STATE LEGISLATURE

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STATE OF MAINE

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REPORT

OF THE

ATTORNEY GENERAL

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for the calendar years

1943--1944

## ATTORNEY GENERAL'S REPORT

Army Air Force Base, Houlton

Army Air Force Base, Presque Isle

The Army Exchange has indicated that all malt liquors purchased for Army Exchanges in Maine will be purchased through a Maine wholesaler and orders will be issued from the above exchanges.

Proper affidavits should be submitted by the wholesaler on his request for rebate of these taxes on malt liquors sold to an Army Exchange and he should further submit proper proof of such sale before rebate is allowed. This, of course, applies only to the sale of 3.2 beer as the sale of malt liquor to an Army Exchange in excess of 3.2 would be in violation of Federal law.

March 30, 1943

To: State Liquor Commission            Dept. State Liquor Commission  
From: William H. Niehoff, Asst.        Dept. State Liquor Commission

Attorney-General

*Subject: Rebate of Taxes on Malt Liquors Sold to Navy's Ship Service  
Departments*

The opinion forwarded to you March 11, 1943, with respect to Rebate of Taxes on Malt Liquors Sold to Army Exchanges applies equally to Navy's Ship's Service Departments.

The Navy is entitled to the same immunity of the payment of these taxes as the Army.

June 30, 1943

W. Howard Mann  
Lieut., (jg) U. S. N. R.  
Ship Service Officer  
Fleet Club, 40 Elm Street  
Portland, Maine

Dear Lieutenant Mann:

This will acknowledge receipt of your letter of June 24 requesting authorization from the State Liquor Commission to deliver beer on Sunday from the National Distributors' Warehouse, 128 Middle Street, Portland, Maine, to the U. S. Navy Fleet Club at 40 Elm Street, Portland, Maine.

Under our statutes a delivery constitutes a sale and is expressly prohibited on Sunday. It would be unlawful for the National Distributors to either make delivery themselves or permit delivery to be made from their licensed premises on Sunday.

I discussed this matter with the Commission and they took the position that even if it were not a violation of the law they would not grant this authority to any licensed distributor. They are of the opinion that the Fleet Club should be able to stock up the necessary beer required on Saturday.

The Commission is ready at all times to cooperate fully with the Navy but feels that in this request it would not be a wise policy to grant any exceptions to any wholesale licensee even if it were not in violation of the law.