

MAINE STATE LEGISLATURE

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May 19, 1943

To Alfred W. Perkins, Insurance Commissioner
From Frank A. Farrington, Deputy Attorney General

Massachusetts Premium Tax Statute

This will acknowledge receipt of your memorandum of May 17th relative to levying taxes on Massachusetts insurance companies under the reciprocal laws of the State.

In view of the decision in Connecticut General Life Insurance Company vs. Charles G. Johnson, Treasurer, State of California, 303 U.S. 77, and in view of the procedure of the State of Massachusetts since that decision was handed down, it appears that there is no basis for application of the retaliatory law to Massachusetts companies.

It is therefore the opinion of this department that you may properly revert to your former procedure for taxing in accordance with the Maine statute on gross direct premiums.

We are returning herewith the material which accompanied your memorandum.

Frank A. Farrington
Deputy Attorney General

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