

MAINE STATE LEGISLATURE

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June 19, 1943

Guy R. Whitten, Deputy

Insurance

Frank A. Farrington, Deputy

Attorney General

Application of Retaliatory Tax Provisions

Reference is to your memorandum of June 18th relative to the Atlantic Mutual Fire Insurance Company.

It is my opinion that under the provisions of Section 109 of Chapter 60, R. S. 1930, as amended by Chapter 103 of the Public Laws of 1941, it is not the over-all picture which is contemplated. In other words, each individual item of "fines, penalties, licenses, fees, deposits, or other obligations or prohibitions" should be considered and the retaliatory provisions applied when the State in question imposes greater obligations than does Maine for a particular item.

On this basis the premium tax on Atlantic Mutual would have been properly collected on the New York basis, and the so-called fire inspection tax (Chapter 2, P. L. 1939) would be in addition thereto.

Frank A. Farrington
Deputy Attorney General

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