

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1943--1944

perform surgical operations with the use of instruments; but a chiropractor may be licensed to practise surgery after passing the State Board of Medical Examiners.

The last two paragraphs define the rights of the practitioners of osteopathy and chiropractic. The State Health Department could not make a rule, nor regulation, which would enlarge upon these rights, nor take anything away from those that are defined in the present law.

JOHN G. MARSHALL

Assistant Attorney-General

August 11, 1943

Philip D. Stubbs, Inheritance Tax Commissioner

P. L. 1933, Chapter 148, Section 32, provides as follows:

“Inspection of documents filed with commissioner. Papers, copies of papers, affidavits, statements, letters and other information and evidence filed with the commissioner in connection with the assessment of taxes upon legacies and successions shall be open only to the inspection of persons charged or likely to become charged with the payment of taxes in the case in which such paper, copy, affidavit, statement, letter or other information or evidence is filed, or their representatives, and to the commissioner, his deputies, assistants and clerks and such other officers and persons as may, in the performance of their duties, have occasion to inspect the same for the purpose of assessing or collecting taxes.”

It is my understanding that the reason for the language in this section requiring privacy was to check a practice that had grown up in this State under which certain salesmen of corporate stocks got information in regard to inheritances from the State departments, and, armed with this knowledge, proceeded to solicit the beneficiaries.

The intent of the Legislature is clearly expressed in the Statute quoted, and inasmuch as the Inheritance Tax Commissioner is charged with the purpose of assessing and collecting the inheritance taxes, all papers, copies and other information filed with the Commissioner must be kept by the Commissioner and no copies of such papers, copies of papers, or information are to be sent to any other departments except as provided in said Section 32.

In view of the general nature of the duties of the State Auditor and his assistants and his duty to make or have made a post-audit of all State accounts, Section 32 must not be interpreted as barring him or them from inspection of the records in the office of the Inheritance Tax Commissioner.

FRANK I. COWAN

Attorney-General

August 11, 1943

Guy R. Whitten, Deputy Commissioner

Insurance

Controversies between companies and individuals

It is my opinion that the State has no jurisdiction in the matter of private controversies that may arise in individual cases between insur-