

MAINE STATE LEGISLATURE

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August 11, 1943

To Philip D. Stubbs, Inheritance Tax Commissioner
Re: Records of his Office - by whom inspected.

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

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