

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1943--1944

The terms used in this chapter shall be construed as follows: " 'Potatoes' shall mean and include all potatoes of the grades as recommended by the Bureau of Agricultural Economics of the U. S. Department of Agriculture, and such other grades as may from time to time be promulgated by the Department of Agriculture in the State of Maine; 'barrel' shall mean 165 pounds of potatoes; 'shipper' shall mean any person, partnership, association, firm or corporation engaged in the shipping of potatoes or transporting his own potatoes whether as owner, agent or otherwise." The language used is sufficiently broad to include a person purchasing potatoes and dehydrating the same for the purposes of selling or shipping the same later.

Section 3 of said Chapter 84 provides the following: "There is hereby levied and imposed a tax at the rate of 1¢ per barrel on all potatoes raised in this state." Then, in the same section 3, there appear to be only two exceptions, to wit, any potatoes to be used by the grower, for seed purposes or for home consumption.

In conclusion, there are two conditions that exist upon which one determines the issue of taxation. First, do the potatoes used by the dehydrating plants come within the grade classifications defined under Section 2 of Chapter 84? Secondly, were the potatoes raised in the State of Maine? If both these questions are answered in the affirmative the shipper shall charge and collect from the seller at the rate of 1¢ per barrel, to be deducted from the purchase price.

JOHN G. MARSHALL

Deputy Attorney-General

October 1, 1943

Harry V. Gilson, Commissioner
Attention: Mr. Hutchinson

Education

Reimbursement for Secondary Tuition of State Wards

In answer to your inquiry of October 1st about Section 206, Chapter 19, R. S. 1930, and its relation to Chapter 335, P. L. 1943, so far as the reimbursement of towns is concerned, for tuition for high school pupils:—It is our opinion that the Commissioner of Education shall apportion to such town a sum equal to two-thirds of the amount thus paid by such town, but not in excess of the statutory limit for any one year, and Chapter 335, P. L. 1943 simply allows the Health and Welfare Department to reimburse the town for the amount expended by the town for secondary tuition of State wards. This would mean, in most cases, the one-third that is paid by the town after being reimbursed two-thirds of the cost by the Commissioner of Education.

The two sections or chapters are not in conflict; but the Department of Education and the Department of Health and Welfare will simply make these reimbursements in accordance with the terms of their respective provisions.

JOHN G. MARSHALL

Deputy Attorney-General