

# MAINE STATE LEGISLATURE

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STATE OF MAINE

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REPORT

OF THE

ATTORNEY GENERAL

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for the calendar years

1943--1944

percent of the gross direct premiums collected by any fire insurance company of whatever type collecting advance premiums on policies written in the State of Maine, and that there should be no such tax placed on deferred premiums, commonly called assessments.

I believe that the error in the opinion which I am told was issued from the Attorney-General's office was due to the fact that the Deputy in rightly construing an assessment as a deferred premium failed to note that the Statute in question as worded can refer only to advance premiums.

FRANK I. COWAN  
Attorney-General

February 2, 1944

J. A. Mossman, Commissioner of Finance

*Funds of State Liquor Store in Madawaska*

I have your memorandum of January 31st. Although technically the funds of the State Liquor Store in Madawaska become subject to the control of the State Treasurer at the moment they are received in the store, the practical matter of transmission must be considered in applying the provisions of Chapter 192 of the Public Laws of 1943. Under the circumstances existing, the Royal Bank of Canada, Edmundston, New Brunswick, may be regarded as one of the essential steps in transmission of funds so as to place them directly under the control of the State Treasurer. My understanding is that the money will be deposited during banking hours in the Royal Bank of Canada, there to be credited to the Northern National Bank of Presque Isle, which, according to the manager of the Edmundston Branch of the Royal Bank, is carrying an account at said branch in U. S. dollars. Presumably, the ideal method of procedure would be for the manager at Edmundston to wire the Northern National Bank at Presque Isle as soon as the cash is received in the branch bank, so that the entry in favor of the State of Maine could be made on the books of the Northern National Bank on the same day that the money is desposited. The wire, of course, should be sent collect, and the receiving bank should deduct the charge therefor from the deposit. If a wire report is impracticable, you will be justified in approving a report by mail from the branch of the Royal Bank of Canada to the Northern National Bank, which is to have the effect of setting up the account as at the earliest practicable moment as a deposit in the Northern National Bank.

FRANK I. COWAN  
Attorney-General

February 2, 1944

F. K. Purinton, Executive Secretary, Executive Department

I have your memo of January 28th inquiring whether the members of such boards as the Maine Military Defense Commission must qualify by taking oath and filing certificates with the Secretary of State. The provision in regard to this is found in R. S. Chapter 2, Section 56:—

“Every other person elected or appointed to any civil office shall take and subscribe the oath before any one member of the council,