

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1943--1944

See also *State ex rel. Davis v. Hunter*, 124 Iowa, 569. In the same volume of *American Jurisprudence*, at page 919, Sec. 45, it is said,

"Where the right to, or privilege of obtaining, good conduct allowances has fully accrued, it is not subject to withdrawal, modification or denial except as clearly authorized by statute."

It therefore appears from the statutes in existence at the time, that they did not authorize the forfeiture of good conduct allowances that had fully accrued to the prisoner. Consequently, any law which would retrospectively withdraw, modify or deny credits already accrued for good conduct would be violative of the constitutional provision prohibiting *ex post facto* legislation. *Murphy v. Commonwealth, supra*. See also *Re McKenna*, 79 Vt. 34.

After due consideration of the problem here involved, I advise you:—1. That as to prisoners paroled prior to July 9, 1943, Chapter 201, P. L. 1943, is inapplicable and that they do not forfeit the credit allowed for good behavior during the period prior to the parole and while on parole.

2. That as to prisoners paroled after July 9, 1943, such time as accrued and was credited up to that date would not be subject to forfeiture.

ABRAHAM BREITBARD

Deputy Attorney-General

March 1, 1944

Philip D. Stubbs, Esq., Commissioner, Inheritance Tax Division

Re: Government Bonds payable to two or more beneficiaries

P. L., Maine, 1933, Chapter 148, Section 2, as amended, reads as follows:

"The following property shall be subject to an inheritance tax for the use of the state: (a) All property within the jurisdiction of this state and interest therein belonging to inhabitants of this state . . . which shall pass . . . 3. By survivorship in any form of joint ownership including joint bank deposits in which the decedent joint owner contributed during his lifetime any part of the property held in such joint ownership or of the purchase price thereof."

Government bonds payable to two or more persons constitute a joint ownership and the amount which a decedent has contributed in the purchase of said bonds is a part of his estate and is subject to the State Inheritance and Estate Laws.

FRANK I. COWAN

Attorney-General

March 2, 1944

J. Elliott Hale, Acting Director, Division of Sanitary Engineering

I have your memo of March 1st asking whether hot-water storage tanks come within the definition of fixtures which appears in Section 175 of Chapter 1, Laws of 1933, so that a city or town can require inspection and the issuing of a permit before such a tank can be installed. The purpose is to prevent the installation of tanks not equipped with the proper safety valves.