

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

**This document is from the files of the Office of
the Maine Attorney General as transferred to
the Maine State Law and Legislative Reference
Library on January 19, 2022**

no

March 10, 1944

Guy R. Whitten, Deputy Commissioner of Insurance
Frank I. Cowan, Attorney General

I am returning herewith memorandum from your office and memorandum prepared by Garfield W. Brown, both having to do with the application of the Maine Retaliatory Tax Law to Wisconsin Casualty Companies. I have examined both of these memoranda.

It is very evident that Wisconsin has a tax to which it gives the euphonious name of "Security Fund". A rose by any other name would smell as sweet, and a tax is a tax, no matter how called. It is immaterial that at the present moment no Maine companies are doing business in Wisconsin. The fact remains that Wisconsin has the tax ready to impose.

If, however, under the Wisconsin law the Security Fund tax could not be imposed upon a Maine company which entered Wisconsin for the purpose of doing business there (which can be determined only by a complete examination of the Wisconsin law) then it appears to me Maine should not apply the Retaliatory Tax to Wisconsin.

Frank I. Cowan
Attorney General

FIG:c