

MAINE STATE LEGISLATURE

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March 22, 1944

To Guy R. Whitten, Deputy Commissioner, Insurance
From Abraham Breitbard, Deputy Attorney General

In answer to your memo of March 1st asking to be advised with relation to the computation of the fire tax under R. S., Chapter 35, Section 55, as amended by Chapter 2, P. L. 1939, in so far as mutual fire companies which insure only factories or mills or property connected therewith and which report and pay a tax under Section 55 of Chapter 12, are concerned:

I am of the opinion that the fire tax for such companies is to be computed on the gross direct premiums for fire risks written in the State during the preceding calendar year, less the unabsorbed portion of such premiums computed at the rate of return actually made on annual policies expiring during that year.

Abraham Breitbard
Deputy Attorney General

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