

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**

11/26/44
Send Copy to
FWD to Mr. [unclear]
7/20/44

MAY 10, 1944

Harvey F. Hollisfield, Treasurer
Aroonook County Patriots Fire Ins. Co.
Presque Isle, Maine

Dear Harvey:

I have conferred with Mr. Whitten the Insurance Commissioner and with Mr. Stevens the State Assessor in regard to your letter of April 27th.

The practical answer is that on or before April 1st, the Insurance Commissioner has to certify to the State Assessor the tax imposed on insurance companies and on or before April first, the State Assessor has to certify the tax to the State Treasurer. This matter did not get strengthened out until after April first so the taxes for all the insurance companies, both domestic and foreign, were in the hands of the State Treasurer. It would complicate things very much if the domestic mutuals were to be advised to file amended returns for the year 1944 as most of them have already paid their tax. The proper procedure, from the point of view of the State, will be to file the return, pay the tax as authorized by the State Assessor, and then the Insurance Commissioner, I understand, will figure the amount of rebate which he considers the several companies will be entitled to and will advise the Tax Assessor. The State Assessor can then act since in him is vested the authority to make payments.

P. L. 1943, Chapter 27 is ambiguous in the use of the language: "..... and such amount or amounts shall be deducted from such taxes." However, the only reasonable interpretation I can put on that language is that it authorizes the Treasurer, on certification from the Assessor that the payment is proper, to send a check for the amount so abated.

Mr. Whitten is present while I am dictating this letter and he informs me that the contents meet with his approval.

Very truly yours,

Frank I. Coward
Attorney General