

MAINE STATE LEGISLATURE

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no

May 24, 1944

David H. Stevens,

State Tax Assessor

Abraham Breitbard, Deputy

Attorney General

Potato Tax Forms

I have considered your memorandum of the 24th relative to the proposed revision of the shipper's report under the potato tax law.

On the form now in use there is an oath which you now propose to eliminate. I have discussed this phase of it with you this morning, and I now advise you in writing that the statute does not require that the return be made under oath, hence you may dispense with the oath in preparing the new forms. The difficulty, as I understand it from you, is that many of these men are away from points where a notary or a justice of the peace is available, so that in the past they have disregarded the oath and sent in the report.

I would suggest, however, that in place of the oath you print Section 9 of the Act which provides for a penalty if the shipper shall make a false and fraudulent report.

Abraham Breitbard
Deputy Attorney General

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