

# MAINE STATE LEGISLATURE

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September 22, 1944

To Fred W. Hollingdale, Deputy Treasurer  
~~From Abraham Breitbard, Deputy Attorney General~~

Apportionment of Taxes on Railroad Stock

With reference to your memo of September 12th concerning the above subject, I am informed that the Canadian National Railroad is owned by the government and thus has no capital stock. But whether that be so or not, I advise you that, in making the apportionment to the municipalities wherein is held the stock of the Lewiston & Auburn Railroad Company, the distribution is to be made on the ownership of the stock of the Lewiston & Auburn R.R. Co. without regard to the capital stock of the operating company. The stock of the latter does not enter into the computation.

Abraham Breitbard  
Deputy Attorney General