

MAINE STATE LEGISLATURE

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November 7, 1944

The Research Institute of America, Inc.
292 Madison Avenue
New York 17, New York

Att: Margaret Noble

My dear Miss Noble:

Your letter of October 10, last, is before me. The Maine Agency has a period of six years within which to bring an action of debt for the collection of contributions.

As a general rule, the statute of limitations does not operate against the state or its municipal divisions. See *Inhabitants of Topsham vs Blondell*, 82 Maine 328; 147 Atlantic 427, but where the obligation for taxes is declared in an action of debt, this action is barred after six years release of your bringing it. It is suggested that you read the case cited in this paragraph.

The answer to your second question is found under Section 6(1) of the Maine Act which reads as follows: "Within ten days after the decision of the Commission has become final, any party aggrieved thereby may secure additional review thereof by commencing an action, etc." If no appeal is taken as provided in this section, then we revert back to the provisions of Section (h) for the effective date of the decision in the absence of an appeal as provided under Section (1) of this section.

Under Section (i), the Commission's decision becomes final when they render a decision and give notice to the person affected thereby.

It is assumed that you are not interested in the provision for review under Section 7. (d61).

Very truly yours,

jgm:lja

John G. Marshall