

# MAINE STATE LEGISLATURE

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January 2, 1945

To Guy R. Whitten, Deputy Commissioner of Insurance  
From Frank I. Cowan, Attorney General

Re: Fire Marshal's Tax - Mutual Fire Companies

for

The words "gross direct premiums/fire risks" appearing in the Public Laws of 1939, Chapter 2, mean the gross amount received by or accrued to the company at the time of the issuance of the policy. The legislature very carefully considered the question of putting the fire marshal tax on gross premiums, but felt that it would be putting an unnecessary burden on fire mutuals if the deferred assessments were taxed. There was a further argument that under the statute the fire companies did not have legal authority to assess for this purpose. Therefore, in figuring the tax on fire insurance companies, omit from consideration all the deferred assessments.

Frank I. Cowan  
Attorney General

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