

# MAINE STATE LEGISLATURE

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February 16, 1945

To J. J. Allen, Controller  
From Ralph W. Farris, Attorney General

Subject: Gasoline Tax Rebate to Royal Canadian Air Force

Agreeably to our conversation on the telephone, after looking over the file of the case which you left at my office a few days ago relating to tax rebate to Royal Canadian Air Force, I will say that I have read the letter from the Maine Aeronautics Commission, the ruling of Frank I. Cowan, Attorney General, dated July 7, 1944, and the affidavit, dated January 19, 1945, from the Treasury Office at Ottawa, Canada, and after examining the statute in regard to the rebate of gasoline taxes collected, I can find no authority in the statute to make this payment on the evidence presented. As the Attorney General specifically stated in his ruling, as follows:

"I prefer to give no opinion in this matter that will serve as a precedent for my successors in office."

Furthermore, Section 167 of Chapter 14 of the Revised Statutes of 1944 establishes an aeronautical fund from the proceeds of taxes received by the State on internal combustion fuels which are sold to be used for aeronautical purposes, and this fund is to be used for carrying out the duties imposed by law upon the commission and to assist in the maintenance of and removal of snow from municipal, State and Federal airports in this State. Considering this provision of law establishing this aeronautical fund, I believe that it would be inequitable as well as illegal to rebate taxes paid by the Canadian Government in the amount of \$2887,64 over such a long period, 1941 to 1944 inclusive, because there is some question in my mind as to whether these were strictly emergency purposes for the RCAF aircraft, as they were probably on their regular flights to and from their regular destinations and had the facilities and use of our airports.

Ralph W. Farris  
Attorney General

RWF:c