

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**

**REPORT**

**OF THE**

**ATTORNEY GENERAL**

**for the calendar years**

**1945-1946**

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April 18, 1945

To Earle R. Hayes, Secretary, Employees' Retirement System  
Re: Status of temporary institutional employees re retirement payroll deductions

I have your memo of April 18th calling the attention of this department to the critical situation which exists in our State institutions on account of the man-power shortage, especially the difficulty which institutions are having to keep employees fifty years of age or over, on account of payroll deductions under the Employees' Retirement System. On account of this situation you ask of a ruling can be made whereby under the provisions of subsection 4 of Section 3 of Chapter 60, R. S. 1944, persons fifty years of age or more at the time of employment may be considered as "temporary" for the duration of the war emergency, thereby enabling the Board of Trustees to make membership in the Retirement System optional for this class of employees.

It is the opinion of this office that the Board of Trustees have the authority, under the provisions of said subsection 4 of Section 3 of Chapter 60, R. S. 1944, to retain employees fifty years of age or over on a temporary basis during the war emergency; but it should apply to all employees under the system, as well as to institutional employees.

RALPH W. FARRIS  
Attorney General

April 18, 1945

To David H. Stevens, State Assessor  
Re: Computation of the Railroad Tax

I have your letter of April 18th with reference to the second paragraph of Section 111 of Chapter 14, R. S. 1944, and note what you say *in re* the report of the Boston & Maine Railroad to the Public Utilities Commission, disclosing a figure of 114 miles of track in the State of Maine as of December 31, 1944. You ask my opinion as to whether, in computing the gross transportation receipts tax referred to in Section 111, the number of miles of track as of December 31st should be used as the basis of the computation, or the average number of miles of track operated within the State during the calendar year 1944.

It is the opinion of this office that the computation should be based on the average number of miles operated in the State of Maine in the calendar year 1944.

RALPH W. FARRIS  
Attorney General