

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

**STATE OF MAINE**

**REPORT**

**OF THE**

**ATTORNEY GENERAL**

**for the calendar years**

**1945-1946**

MAINE STATE  
LIBRARY

effective date of the amendment, should be included in the returns filed by the associations in October, covering the six-month period previous to September 29, 1945.

In answer to your question I will say that where a statute imposing a tax is enacted during the fiscal year, it has been held invalid by the weight of authority of the courts of this country, as retroactive so far as it applies to that part of the year already expired. So I would say that the prepaid shares sold by the associations previous to July 21, 1945, the date this law became effective, should not be included in the returns filed by the associations covering the six-month period prior to September 20, 1945.

RALPH W. FARRIS  
Attorney General

October 24, 1945

To David H. Stevens, State Tax Assessor

I have your memo of October 12th, asking for a ruling on the following:

“A qualified veteran's real and personal property is exempt from taxation to an amount not exceeding \$3,500.”

You ask if in the event such amount of property is held jointly in the names of the veteran and his wife, does it follow that the veteran can claim only one-half of such property so held as an exemption?

In my opinion, under paragraph 10 of Section 6 of Chapter 81, R. S. 1944, the veteran can claim exemption only on that part which he owns. If one-half is owned by his wife, it should be taxed to her, as she is not entitled to exemption under this provision of the statute.

RALPH W. FARRIS  
Attorney General

October 31, 1945

To Caleb W. Scribner, Warden Supervisor

I have your letter of October 13, 1945, inquiring about the provisions of Section 64 of the Fish and Game Laws, particularly with regard to the last paragraph, which provides that trial justices, or judges or recorders of municipal courts, and the clerks of the Superior Courts, upon conviction of any person for violation of any of the provisions of the chapter, are required to forward to the Commissioner immediately a transcript of the record, as well as the record of an appeal entered, “together with the license or licenses of the offender.” Your inquiry is whether or not the judge is, under this provision, authorized to take up the license after conviction. Your other inquiry is whether, pending an appeal, the license is suspended until the appeal is determined.

I have given due consideration to this provision, and I feel that this section is not clear enough to justify the judge hearing the case in taking