

# 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)

**This document is from the files of the Office of  
the Maine Attorney General as transferred to  
the Maine State Law and Legislative Reference  
Library on January 19, 2022**

C O P Y

March 19, 1946

Fred W. Rowell, Director

Veterans Affairs

Ralph W. Farris, Attorney General

Attorney General

Tax Exemptions - Widows of persons who have been killed in action  
Sub-section X, of section 6, Chapter 81, R. S. 1944.

I have your memo of March 19, relating to my memo to you of March 5, concerning my opinion dated October 19, 1945 to the State Tax Assessor in which I ruled that it was my opinion that the exemption in that part of Paragraph 10 of §6 of Chapter 81, R. S. 1944 which reads as follows:

"or the unmarried widow of any veteran who is herself receiving a pension from the U. S. Veterans Administration"

does not apply to widows of soldiers killed in action.

I have taken this matter up with other Attorneys General in other jurisdictions having statutes similar to ours, and have ascertained that it has been their policy to construe broadly the statutes exempting veterans and their widows from taxation. For this reason I am rescinding my memo of October 18, 1945 to the State Tax Assessor and am ruling that this part of the statute exempting from taxation property in the amount of \$3500 held by unmarried widows of honorably discharged soldiers, applies to unmarried widows of soldiers who dies in action or in captivity even though they are not expressly mentioned in the statute. I have informed the State Tax Assessor of my memo to you of even date.

S/ Ralph W. Farris  
Ralph W. Farris

RWF h