

# 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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4. Chapter 87 of the Public Laws of 1943 provided: "This act shall cease to be effective 6 months after the cessation of hostilities."

We believe that this language is not the equivalent of the limitations in other acts which provide that the act shall be effective for the duration of the war or during the war, or for the duration and six months thereafter. The courts as to the latter have said that the war does not end with the cessation of hostilities or actual combat, but when the peace treaties are ratified by the Senate and appropriate proclamation made by the President.

We advise you that this act is no longer in effect.

ABRAHAM BREITBARD  
Deputy Attorney General

December 18, 1946

To David H. Stevens, State Tax Assessor

I have been studying your memo of November 15th, together with copies of letters attached, relating to the question of when the Use Fuel Tax Act is applicable to a public highway.

I have read the opinion of former Attorney General Cowan to former State Tax Assessor George E. Hill, dated January 28, 1942, in which he renders his opinion that for the purposes of the Use Fuel Tax Act a highway location shall be regarded as a highway from the time of the taking of the land by the State Highway Commission for highway purposes; and I am inclined to agree at the present time with the opinion of former Attorney General Cowan, for the reason that the definition of public highways in the Use Fuel Tax Act reads as follows:

"'Public highways' shall mean and include every way or place of whatever nature generally open to the use of the public as a matter of right for the purposes of vehicular travel and notwithstanding that the same may be temporarily closed for the purpose of construction, reconstruction, maintenance or repair."

You will note in the letter of November 7th from the C. C. Smith Company, Inc., addressed to the Bureau of Taxation, that the company did not quote the entire definition of highway, but only this part of same:

"'Public highway' shall mean and include every place or way generally open to the use of the public as a matter of right, or for the purpose of vehicular traffic."

RALPH W. FARRIS  
Attorney General