

# 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**

**1947 - 1948**

## OPINIONS

January 3, 1947

To: State Highway Commission

As a result of my conversation with Mr. John B. Church, superintendent of maintenance, and Mr. Russell W. Carter, supervising accountant for the Commission, relating to the payment of the snow removal bill for the Town of Minot for the year 1945-46, I have examined the file and the final summary of snow removal costs and the reimbursement payroll sheets which were submitted by the Town of Minot, signed by W. D. Gilpatric, chairman of the board of selectmen, and Susie J. Campbell, treasurer, and approved by Fred L. Robbins, supervisor, on March 14, 1946. I have also examined the article which was published in the *Lewiston Journal* after the town meeting held in March in the Town of Minot, and also noted in the file a statement signed by a majority of the selectmen of the Town of Minot, in which they state that the snow removal bills of the Town of Minot for the season of 1945-6, now in the hands of the Highway Commission, are to the best of their knowledge and belief correct and accurate as to rates paid, hours of machine hire charged, and totals, as shown.

It is my opinion that under the law these snow removal bills are due and payable by the State Highway Commission, and the statement of the town officials in regard to this matter should have preference over statements made in town meeting squabbles by opposing factions.

RALPH W. FARRIS  
Attorney General

January 14, 1947

To David H. Stevens, State Tax Assessor

In your memorandum of January 8th, you asked to be advised concerning the excise tax to be collected on motor vehicles under Chapter 19, Section 38. Doubt has arisen as to the levy to be made on a 1946 model automobile sold and delivered in 1947. At the present time, manufacturers have not generally announced the release of 1947 models. The cars now being produced are 1946 models.

This section provides in part and so far as here pertinent:

“An excise shall be levied annually as herein provided with respect to each calendar year for the privilege of operating upon the public ways,