

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,

each motor vehicle to be so operated. . . a sum equal to 23 mills on each dollar of the maker's list price for the 1st or current year of model, 16½ mills for the 2nd year, 12½ mills for the 3rd year. . ."

etc., reducing the mill tax for the succeeding years until the sixth year. This is followed by another provision:

"Provided, however, that whenever an excise tax has been paid for the previous calendar year on the same motor vehicle the excise tax for the new calendar year shall be assessed as if the vehicle was in its next year of the model. . ."

This latter provision took care of the situation as it existed in previous years, when new models were released in the fall of the year and were designated as models for the succeeding year. Thus, if a person bought a 1947 model in the fall of 1946 and paid the excise tax thereon in 1946, when he paid the excise tax in 1947 thereon, the computation was based as though it were a second-year model. On the other hand, a person who purchased that model in 1947 and registered it for the first time paid an excise tax as a first and current year model.

I think that this same rule may be applied in the present situation. Since there are no 1947 models, all '46's are first and current year models, and the excise tax to be levied is to be computed on the basis of 23 mills, except, however, in a case where a person has paid the excise tax in 1946; he will pay in 1947 an excise tax based on the tax to be levied for the second year. A person who registers for the first time, in 1947, a 1946 car upon which no excise tax has been paid for a previous year, pays an excise tax of 23 mills as a first and current year model; and this method of taxation should continue until the manufacturer of that particular automobile releases later models, which will then become the first and current year models.

ABRAHAM BREITBARD

Deputy Attorney General

January 16, 1947

To Harland A. Ladd, Commissioner of Education
Re: Amortization, cost of school building, Brunswick

This department acknowledges the receipt of your memo of January 13th. The inquiry relates to the question whether the Towns of Topsham, Harpswell and Bowdoinham may enter into an agreement with the Town of Brunswick for the amortization of the cost of constructing additional buildings at the high school in Brunswick which are necessary to accommodate additional pupils from these towns which do not maintain free high schools. It would further appear from the plan attached to the inquiry that the maximum tuition of \$125 annually is not, at the present time, sufficient to pay the per capita cost to the town receiving such pupils; nor would such tuition fee justify the town in making a capital expenditure to construct additional buildings.