

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1947 - 1948

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.

In view of the express provisions of Section 98 of Chapter 37 which limit the tuition payable to the receiving town maintaining the high school to a sum not exceeding \$125 annually for any one youth, and the provision in this section that . . . "Towns shall raise annually, as other school moneys are raised, a sum sufficient to pay such tuition charges. . ." I entertain serious doubt that these towns may lawfully enter into a contract with the Town of Brunswick to pay sums other than are expressly authorized by this section, particularly in view of the fact that the only authority to raise money for this purpose is limited to ". . . a sum sufficient to pay such tuition charges."

With regard to the second question contained in your memo, whether the legislature could by specific legislation authorize these towns to enter into such an agreement, I would say that the legislature possesses the power to enact such legislation, providing the obligations of the town do not exceed its debt limit.

ABRAHAM BREITBARD
Deputy Attorney General

January 22, 1947

To Harrison C. Greenleaf, Commissioner of Institutional Service

I received your memo of January 21st concerning the provisions of Section 6 of Chapter 133, R. S. 1944, which provides that municipal courts may commit children to the Pownal State School.

I call your attention to the fact that this statute was amended by Chapter 63 of the Public Laws of 1945, which struck out the words, "12 years or under" in regard to a mentally defective child and substituted the words, "not greater than $\frac{1}{4}$ of subject's life age nor under 3 years." However, this does not affect the status of your question.

You ask the advice of this office as to whether or not your department has the right to collect from the patient or his relatives for care and board received from the Pownal State School or the State Hospitals, when the person is committed by a court, with particular reference to Section 6 of Chapter 133 as amended.

In this connection I call your attention to Section 153 of Chapter 23, R. S. 1944, which in my opinion would apply to persons who are committed by the court under the provisions of Section 6, Chapter 133, and all persons who are committed to the above named State institutions where they have parents, kinsmen or a guardian bound by law to support such persons; but this is subject to the determination of the department, with the exception of those persons accused of crime who are placed for observation by order of the court on a petition that they will plead not guilty by reason of insanity, because in those cases the crime is against the State, and the State takes charge of the person accused of the crime and the patient is subject to order of court. If he should eventually be found not guilty by reason of insanity and be committed to the hospital for the criminal insane, you would not be able to recover expenses for his or her support in said State hospital for the criminal insane.

RALPH W. FARRIS
Attorney General