

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

for the calendar years

1947 - 1948

You have directed my attention to a ruling made in 1929 by the then Attorney General, which would appear on superficial examination to be in conflict with this ruling. I do not so regard it, since the statute has since been changed. In 1943, by Chapter 285, § 1, the apportionment provisions were amended by limiting the hours to 10 in any one day, where an apportionment is made by the employer. Previous to that, there was no limitation except as to the 54-hour week, and attempts were made by some employers to have 12-hour days and more, and then reduce the number of working days per week. This, the Attorney General held, was not permissible, and I agree with him.

I am of the opinion that the amendment limiting the hours to 10 where an apportionment is made would permit the 5-day week, where the 50-hour week is used.

ABRAHAM BREITBARD
Deputy Attorney General

May 21, 1947

To David H. Stevens, State Assessor
Re: Cigarette Tax

I received your memo of May 12th, relating to the provisions of Chapter 377 of the Public Laws of 1947, which provides for an increase of 2c per packet on cigarettes and a 20% tax on cigars and tobacco products, which new law will go into effect on July 1, 1947. You state in your memo that, due to the fact that the payment of this tax is made evident by affixing a stamp to the tobacco product and also due to the fact that your inspection for tax purposes of tobacco products will be completely fruitless if you do not attempt to collect a tax on those tobacco products in the hands of the retailers on July 1st, it would seem desirable to arrange for the retailers to purchase and affix stamps to cover their inventories on July 1st. You further comment that it would also seem that Section 190 of Chapter 14, R. S. 1944, as amended, would indicate that cigarettes and tobacco products held in this State by any person for sale should bear the correct tobacco tax stamps, if sold after July 1, 1947.

It seems to me that this is a matter of purely administrative procedure. In my opinion it would be entirely legal to arrange for retailers to cover their inventories on July 1st. According to the statute, cigarettes and tobacco products held in this State for sale after July 1, 1947, should bear the correct tobacco tax stamps.

RALPH W. FARRIS
Attorney General

May 21, 1947

To David H. Stevens, State Assessor
Re: Gasoline Tax

I have your memo of May 12th relating to the provisions of Chapter 349, P. L. 1947, which provides for an increase of 2c per gallon in the State tax on gasoline.