

# MAINE STATE LEGISLATURE

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June 16, 1947

To R. C. Mudge, Commissioner of Finance  
Re: Funds for Operation of Inheritance Tax Division, July 1 through  
August 12, 1947

I have your memo of June 13th calling my attention to the provisions of chapter 354 of the Public Laws of 1947, transferring the collection of the inheritance taxes from the Attorney General's department to the State Tax Assessor's department. This statute becomes effective on August 13, 1947.

The Legislature, having in mind the transfer of this division, did not provide for any appropriation for the Attorney General's department for the enforcement of the Inheritance Tax Law from July 1 through August 12, 1947, but in lieu thereof included a \$14,000 appropriation in the budget for the Bureau of Taxation for departmental operations and, after June 30, 1947 the Attorney General's department would have no funds to pay for the administration of the Inheritance Tax Division.

It is my opinion that it was the intention of the Legislature that the Bureau of Taxation should take over the functions and duties of the Inheritance Tax Division as of July 1, 1947. Therefore I rule that the funds provided in the appropriation for the Bureau of Taxation for this purpose should be used by the State Controller to pay for the operation of the Inheritance Tax Division for this period from July 1, through August 12, 1947 and after June 30th this department will have no budget or funds for the administration of the Inheritance Tax Division.

Ralph W. Farris  
Attorney General

RWF:c