

MAINE STATE LEGISLATURE

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October 2, 1947

To Lelia E. Griffin, Director, Gasoline Tax Division
Re: Maine Turnpike Authority

Your memo of October 2nd received, stating that the question has arisen as to whether or not the Maine Turnpike Authority is entitled to an exemption or refund on the Maine state tax on gasoline and use fuel, used for their own equipment on the turnpike, and you ask for my opinion.

In reply I call your attention to Section 9 of Chapter 69 of the Private & Special Laws of 1941, which in my opinion is broad enough to exempt the Authority from all forms of taxation within the State of Maine.

I further call your attention to Section 18, which provides as follows: (Chapter 69, P&SL 1941)

"It is hereby declared that the purposes of this act are public and that the authority shall be regarded as performing a governmental function in the carrying out of the provisions of the act."

This further indicates the intention of the legislature that this Authority should be exempt, or should be entitled to a refund, under the statutes providing for use fuel and gasoline taxes on highways and turnpikes.

Ralph W. Farris
Attorney General

RWF:c