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

Assessor, in which he states that he does not know of any grounds on which such exemption would be justified in this State.

I ruled on this matter of exemptions on May 14, 1945, in a letter to Governor Hildreth in which I stated:

"While this office is cognizant of the close coöperation of the Governments of the United States and Canada, yet it cannot render an opinion refunding money collected in excise taxes from the Canadian Government, in the absence of treaty or statutory provisions.

"In the case of *Madden v. Commonwealth of Kentucky*, 309 U. S. 83, which overruled the former decision in *Colgate v. Harvey*, 296 U. S. 404, the Court stated the following rule:

> " 'In the States there reposes a sovereignty to manage their own affairs except only as the requirements of the Constitution otherwise provide. Within these constitutional limits the power of the States over taxation is plenary.'

"And the Supreme Court held in the case of *United States Trust Company of New York v. Helvering*, 307 U. S. 57,

> " 'The right to exemption cannot be implied. Exemptions from taxation do not rest upon implication.' "

It is still my opinion that in the absence of treaty or statutory provisions, the right of exemption of foreign diplomatic and consular officers from payment of motor fuel tax to the State cannot rest on implication.

RALPH W. FARRIS
Attorney General

September 7, 1948

To Fred M. Berry, State Auditor
Re: Legislative Research Committee

I have your memo of September 2nd concerning the enactment of Chapter 392, P. L. 1947, re-creating a Legislative Research Committee with a Director, which Act provides that the President of the Senate shall appoint three Senators, and the Speaker of the House seven Representatives who shall constitute this Research Committee. You state that the legislature appropriated approximately $34,000 per year to operate this department, which is more or less under the supervision of said Director, and your question is whether or not the expenditures made in this department are subject to audit by the State Department of Audit.

It is my opinion that this is purely a legislative committee and is exempt from audit by your department, under the provisions of the Administrative Code Law.

RALPH W. FARRIS
Attorney General