

MAINE STATE LEGISLATURE

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October 29, 1948

To S. Waldo Burgess, Town Manager

Re: State Taxation of Private Property in Federal Territory

. . . In my opinion, based upon a perusal of the Federal and State statutes relating to the Limestone Air Base, the mere ownership of land within a State by the United States does not deprive the State of its jurisdiction over such area. Private property within such area remains subject to State and municipal taxation, except in so far as the power to tax may have been relinquished by the legislature of the State or its exercise would interfere with governmental function.

You stated on the telephone yesterday that the Tyler Company of Springfield, Massachusetts, had leased equipment to the Lane Construction Company, which is doing the work at the Air Base at Limestone; that the Tyler Company had no contract with the Government and was receiving compensation from the Lane Construction Company for the use of said machinery and equipment used on the Air Base, which equipment was in the Town of Limestone on April 1, 1948, and a tax was assessed on said personal property of the Tyler Company as of April 1st of this year.

Since there has been no act of the legislature relinquishing the right of the State to exercise its power to tax and since, in my opinion, the exercise of the taxation powers of the State in this case would interfere with governmental functions at the Limestone Air Base, the assessment is a proper and just assessment, and the amount of the tax assessed should be paid by the Tyler Company.

Ralph W. Farris
Attorney General

RWF:c