

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**

**REPORT**

**OF THE**

**ATTORNEY GENERAL**

**for the calendar years**

**1947 - 1948**

and prizes upon agricultural and domestic products. I feel that the words "legally incorporated" are important, because if the club does not have any legal entity, it appears from the reading of the statute, that it could not participate in the stipend. The language is "Said stipend shall be divided pro rata among the legally incorporated" societies. This includes clubs, societies and fair associations of the State.

RALPH W. FARRIS  
Attorney General

December 22, 1948

To Lester E. Brown, Chief Warden  
Re: Fees

I have your memo of December 21st, calling my attention to the apparent inconsistency between part of Section 18 and Section 110 of Chapter 33 of the Revised Statutes, the Inland Fish and Game Law.

Section 18 states that all such fees are to be paid to the Commissioner of Inland Fisheries and Game. That refers, I presume, to fees of the wardens for serving criminal processes on offenders against the law relating to camp trespassers or persons committing larcenies from any camp, cottage or other building. That means that the wardens cannot keep the fees, but said fees must be paid to the Commissioner of Inland Fisheries and Game.

Section 110 provides that all fines, penalties, officers' costs and other moneys recovered by the court under any of the provisions of this chapter shall accrue to the Treasurer of State and shall be paid into the treasury of the county where the offense is prosecuted; and it further provides that if the fees are not recovered from the respondent, they shall not be assumed or paid by the county where the offense was committed.

Therefore in my opinion the county should not pay these fees in case they are not paid by the offenders or recovered from the respondents.

Of course that part of Section 18 relating to the payment of fees to the Commissioner ties in with Section 110, where they are paid to the treasurer of the county and accrue to the Treasurer of State and are credited to the Department of Inland Fisheries and Game for certain purposes provided for in Section 110.

RALPH W. FARRIS  
Attorney General

December 23, 1948

To Ernest H. Johnson, State Tax Assessor  
Re: Dividends Paid by Mutual Life Insurance Companies

I have your memo of December 6th relating to the provisions of Section 135 of Chapter 14, R. S., as amended. You state in regard to this section that a question has arisen relating to the deduction of dividends from the life insurance premiums collected before computing the tax on life insurance companies and that you desire a ruling as to whether or not the amount of the mortuary dividends and the amount of the maturity dividends are deductible from the premiums collected in any year before computing the tax.

In answer I will say that it is my opinion that they are deductible except by companies in States that have a retaliatory law. It is my understanding from your memo that the mortuary dividends and the maturity dividends are in reality an excess premium or over-charge for the purpose of building up a reserve beyond the reserve called for by the tables. The tax is paid once on the premium, and for that reason the so-called mortuary and maturity dividends, in my opinion, should be deductible under Section 135.

RALPH W. FARRIS  
Attorney General

December 29, 1948

To E. L. Newdick, Secretary, Seed Potato Board  
Re: Payment in Lieu of Taxes

In reply to your letter of December 29th, inquiring whether the State Seed Potato Board would be justified in paying to the Town of Masardis some amount in lieu of taxes, which would compensate the town for its loss when the State acquired the land in question to grow seed potatoes, I would advise that the title to this property is in the State of Maine, and the State would not be subject to the tax by the town, and unless legislation specifically authorizing the State Seed Potato Board to pay a sum in lieu of taxes were enacted, it would have no authority to do so.

The problem is one that should be presented to the legislature.

ABRAHAM BREITBARD  
Deputy Attorney General

December 29, 1948

To Corporation Division, Secretary of State

A question has arisen as to the organization fee to be paid for the use of the State on a corporation organized under Chapter 294 of the Public Laws of 1945, "An Act concerning Agricultural Coöperative Associations," which repealed and replaced R. S. Chapter 31 of 1944.

I understand from Miss Tibbetts that you had an oral ruling that the organization fee under the former act was governed by Chapter 49.

Under the terms of the present act, Section 6 provides that a fee of \$5 shall be paid to the Attorney General and the Secretary of State respectively, and the Register of Deeds shall receive for recording such certificate a fee of \$5.

Then under Section 26 it is provided that domestic associations and foreign associations permitted to do business in this State shall pay an annual license fee of \$10, which shall be in lieu of all other corporation and franchise taxes.

No other provision for the payment of fees is found in this act. On the other hand provision is made for the recording and filing of the certificate, what the certificate shall contain, by whom it shall be signed, the requirement that it be examined by the Attorney General and certified by him as