

MAINE STATE LEGISLATURE

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STATE OF MAINE

R E P O R T

OF THE

ATTORNEY GENERAL

for the calendar years

1949 - 1950

My suggestion would be that if a registered nurse wants to practice as a dental hygienist, she be licensed as such by the Board. That would be the easiest way of handling the situation. . .

You will note that sodium fluoride treatments are specifically provided for in the amendment of 1947 which appears in black-faced type, "make local applications of medicants to the surfaces of the teeth and gums." I do not know why a registered nurse does not qualify for a certificate as a dental hygienist.

ABRAHAM BREITBARD
Deputy Attorney General

April 28, 1949

To Honorable Harry M. Brown
House of Representatives

You have requested a letter from this department regarding the imposition of additional taxes by another and additional assessment in any one taxable year.

Under our statutes and the interpretation placed thereon by the court, assessments are made as of April 1st, based upon the amount of money which the voters at annual meeting vote to raise. When this assessment is made in accordance with statute, there can be no further assessment.

While there is provision for a supplemental assessment, this additional assessment relates solely to property that has been omitted or a tax is invalid or void by reason of illegality. Where all the property of the taxpayer has been assessed without any omission of property therefrom, he cannot be again taxed to raise revenue during the taxable year.

ABRAHAM BREITBARD
Deputy Attorney General

May 5, 1949

To Richard E. Reed, Commissioner of Sea and Shore Fisheries
Re: Refund of License Fees

I have your memo of April 22nd relating to the emergency acts approved by the Governor on March 25th and April 14th, repealing the license requirements on shellfish shucking and special Atlantic salmon fishing.

You state that to date forty-eight \$3 shucking licenses and several \$3 and \$5 special Atlantic salmon fishing licenses have been issued for the year 1949, and you request me to inform your department whether or not refunds are in order.

In my opinion, the money paid by licensees for fishing licenses for certain purposes, those purposes having been revoked by the legislature, should be refunded to said licensees by your department.

RALPH W. FARRIS
Attorney General