

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

June 27, 1949

To H. A. Ladd, Commissioner of Education
 Re: Maine Maritime Academy—Eligibility for State Retirement Plan

As per your request of even date, I wish to state that it is my opinion that the Maine Maritime Academy, since it was declared a State agency under the provisions of Chapter 24, P&SL 1947, is eligible to participate as a State agency in the State Retirement System.

RALPH W. FARRIS
 Attorney General

June 30, 1949

To Unemployment Compensation Commission
 Re: Vacation Periods

In connection with the Commission's policy relative to vacation periods affecting the rights to benefits, the words "period recognized as a vacation" refer to a factual situation. If employers and employees are not agreed as to whether or not a period is in fact recognized as a vacation, that question of fact is to be determined by the Commission or its appeal tribunals in their quasi-judicial function of determining eligibility for benefits.

I see no reason why this same rule should not be followed after August 6th in interpreting the statutory provision to the same effect.

JOHN S. S. FESSENDEN
 Deputy Attorney General

June 30, 1949

To Ernest H. Johnson, State Assessor
 Re: Fertilizer Tax—P. L. 1949, c. 378

In your memorandum of June 23, 1949, referring to Chapter 378, P. L. 1949, an act imposing a tax on commercial fertilizer, effective August 6, 1949, you state: "The law requires persons manufacturing or offering to sell certain fertilizer in this state to file 'on or before September 1st in each year . . . a sworn statement . . . listing exactly the number of net tons of mixed fertilizer sold by him in the state during the 12 months preceding July 1 of the current year.' With the filing of this statement, each person 'shall pay to the state tax assessor a fee of 1c a ton of 2,000 pounds for mixed fertilizer so sold.'"

Your question is: "The law becomes effective August 6, 1949. Does it require such persons to file a report on or before September 1, 1949 covering sales from July 1, 1948 through June 30, 1949, and pay the tax thereon; or does it require an initial report, and payment of tax, on sales from August 6, 1949 through June 30, 1950?"

The Supreme Judicial Court of Maine has stated repeatedly that unless the legislative intent otherwise is clear, a statute shall be presumed to have prospective operation only. *Coffin v. Rich*, 45 Me. 507, *Oriental Bank v. Freese*, 18 Me. 109, *Carr v. Judkins*, 102 Me. 506, and many other cases. In so deciding, the Maine Court has simply followed the nearly universal rule