

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

Under the provisions of Section 17-III-A of the Employment Security Law the Commission's duty to establish an experience rating account for an employer arises as of the date his status as such is ascertained, to which shall be credited all the contributions which he thereafter pays on his own behalf:

This Section (17-III-A) is important in connection with paragraph 3 of subsection II of Section 16 which reads as follows:

"The deputy shall also determine, in accordance with the provisions of paragraph A of subsection III of Section 17, the proper employer's experience rating record, if any, against which benefits of an eligible individual shall be charged, if and when paid."

Accordingly, since Section 17-III-A sets the date upon which the Commission shall establish the employer's experience rating record this fixes the date as of which it becomes within the power of the deputy in making his determination under Section 16-II, paragraph 3 as to charges against an employer's account.

While you have not asked the question, we should like to observe that Section 17-III-A also sets the date upon which, under Section 16-II, paragraph 3, the deputy shall cease to charge an individual employer's account, namely, the date of termination of his liability as such.

In answer then to the example given in your question the date upon which the employer paid his contributions is not determinative of the date upon which his account shall be charged with benefits; but on the contrary, the date upon which he was ascertained to have the status of an employer instead of an employing unit is the controlling date as to the chargeability for benefits. Therefore, if an employer is first ascertained to be liable within any calendar year that year will not serve as the first of the three consecutive years immediately preceding the computation date. His first year for that purpose will begin on January 1 following the year within which his status as an employer was first ascertained.

From the foregoing, you should be able to readily compute the date upon which the employing unit referred to in your example would become eligible for a computed experience rate.

JOHN S. S. FESSENDEN
Deputy Attorney General

August 11, 1949

To Ernest H. Johnson, State Assessor
Re: Brookhaven National Laboratory, Associated Universities, Inc.,
Upton, N. Y.

I received your memo of August 10th, relating to the above matter and enclosing correspondence from the Texas Company and the U. S. Atomic Energy Commission, New York Operations Office.

It is my opinion that Brookhaven National Laboratory, working under the Atomic Energy Commission, is an agency of the United States and hence has authority to sign tax exemption certificates. In other words, the Laboratory is an agency of the Atomic Energy Commission, which in turn is a part of the United States Defense set-up.

In my opinion you should advise the Texas Company that you will accept standard form 1094 in lieu of motor fuel tax on credit cards to this customer. . .

RALPH W. FARRIS
Attorney General

August 12, 1949

To H. A. Ladd, Commissioner of Education
Re: Mt. Desert Island Secondary School District

I have your memo of August 3rd asking the following questions:

"1. In the event that a town accepts or acts favorably at a legally called meeting on the question 'Shall the act to create the Mount Desert Island Secondary School District be accepted,' would that town then at a different meeting have the right to elect under the first article under Section 2 of the act whether or not it would join with any one or more of the towns on Mount Desert Island to form a district?"

My answer to Question 1 is in the affirmative.

"2. Having adopted the act under the provisions of Section 12 and having voted favorably by designating the towns it would join with to form a school district under the first article under Section 2, could a town in the event that it was dissatisfied postpone any action under the second article under Section 2?"

Answer. A town may postpone action under the second article under Section 2, because Section 2 provides that before any town shall become a member of said district it shall call a meeting and vote on the two articles set forth.

"3. In the event that towns A and B voted to accept the act under Section 12, would the act take effect and make it possible for towns C and D to vote on the articles in Section 2 without voting under Section 12?"

No. Before any town can vote on the articles in Section 2, the Act must have been accepted by the town under Section 12 at a referendum.

RALPH W. FARRIS
Attorney General

August 16, 1949

To John H. Welch, Administrative Assistant to the Governor
Re: Income from Water Privileges Belonging to the Penobscot Tribe

In response to your question as to the disposition to be made of income from water privileges belonging to the Penobscot Tribe, you are advised that in the assigning of lands to members of the tribe and in connection with subsequent conveyances of these assigned lands to other members of the tribe, the water privileges do not go with the land.