

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

February 17, 1950

To. Col. Spaulding Bisbee, Director, Civil Defense & Public Safety

Re: Conference of County Directors

Your department has inquired as to how the expenses of county directors who have been called to Augusta to attend a conference relative to the carrying out of the State Civil Defense and Public Safety Act can be defrayed.

You are advised that if the respective counties should feel that they should not pay the expenses, due to the fact that it is an activity outside the geographical limits of the counties and an activity not specifically called for in the state-wide plan, as we read the Council Order allocating the sum of \$15,000 to the director in charge of the administration of the Act, it would appear that in the allocation sufficient authority was given to the director to authorize those funds to be used for such expenses.

JOHN S. S. FESSENDEN
Deputy Attorney General

February 23, 1950

To Ernest H. Johnson, State Tax Assessor

Re: Refund of Excise Tax

I have your memo of February 16th relating to the case of a resident of Chicago who paid an excise tax on his automobile on December 22, 1949, in South Bristol while visiting there. You state that he took steps later to register his car in Maine and paid the registration fee, giving as his reason that while not a resident of Maine he expected to spend a part of the year in this State. Your question is:

"If a non-resident pays an excise tax in this state and takes steps to register his automobile here but subsequently surrenders his registration and receives refund of his registration fee, is he entitled to receive a refund of the excise tax from the town in which it was paid?"

Answer. I know of no statute which authorizes a refund of an excise tax. The statute you cite prohibits a refund of any excise tax to any person, when once it is paid. The South Dakota decision which you cite, 149 N. W. 422, does not seem to be in point in this case, because the tax agency had jurisdiction under the statute when this non-resident, preparatory to applying for registration, paid an excise tax in the municipality of the State where he was temporarily residing. With no machinery for a refund, I do not see how the tax agency can return the tax paid, even though he changed his mind and decided not to have his car registered in Maine. . .

RALPH W. FARRIS
Attorney General

February 23, 1950

To S. F. Dorrance, Livestock Specialist, Department of Agriculture

Re: Licensing of Dogs in Medford

I have your memo of February 20th, enclosing letter from Bion F. Jose, Town Manager of Milo. You state that his question is whether the officials in Milo have the authority to issue a directive to a constable to proceed on the unlicensed dogs in the unorganized township of Medford.