

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

of the first regular session of the legislature held after passage of this Act, the assent of the governor of the State shall be sufficient," you are requested to inquire from appropriate Federal authority whether or not additional State legislation will be required. It is possible that, in view of the broad powers already enacted by the Maine legislature and cited above, additional legislation might not be necessary. However, if such additional legislation is required, we should receive notification thereof in ample time to present a bill to that effect to our session of the legislature which will convene on the first Wednesday in January, 1951.

JOHN S. S. FESSENDEN
Deputy Attorney General

September 28, 1950

To the Honorable Frederick G. Payne, Governor of Maine
Re: Pollen and Fungus Survey

I have your memo of September 27th stating that your office has been asked if the pollen and fungus survey can be extended to December, 1951, as it cannot be completed by the summer of 1951 and there are sufficient funds to take care of this activity, if so extended.

Chapter 140 of the Resolves of 1949 makes this activity a carrying account, and it is my opinion that if it cannot be finished in the summer of 1951, the survey can be extended into December of 1951.

RALPH W. FARRIS
Attorney General

September 29, 1950

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

I have your memo of September 28, 1950, relating to the tax on commercial fertilizer prescribed by Chapter 378 of the Public Laws of 1949, in which you ask the question:

"Under the law imposing a tax on commercial fertilizer (P. L. 1949, Chapter 378) is a corporation selling mixed fertilizer to the Federal Government in this state required to pay the fee of 1c per ton on such fertilizer?"

Answer. After a careful reading of the statute it is my opinion that there is no exemption to a manufacturer, distributor or transporter of commercial fertilizer from the tax on sales of such fertilizer and that it makes no difference in this regard whether the sale is to the Federal Government or to a private corporation. It would seem that it was the intent of the legislature that the fee be applicable to the manufacturer or shipper, regardless of the status of the purchaser.

RALPH W. FARRIS
Attorney General