

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**

**REPORT**

**OF THE**

**ATTORNEY GENERAL**

for the calendar years  
**1951 - 1954**

It is, therefore, my conclusion that the excise taxes should be paid to the treasurer of the Town of Limestone. This memorandum is written, of course, with the understanding that the servicemen in question reside on that part of the air base which used to be within the Town of Limestone.

BOYD L. BAILEY  
Assistant Attorney General

April 27, 1953

To Hon. S. W. Collins, State Senator  
Re: Excise Tax in Limestone Air Base

You have forwarded to me for comment the letter of Mr. D. E. Chick, Town Manager of Caribou, dated April 23, 1953.

Mr. Chick points out that the Town of Caribou offers certain government services to servicemen at the Limestone Air Base and concludes, therefore, that "there doesn't seem to be any logical argument for payment in any particular town."

The statute in question is Section 40, Chapter 19, R. S. 1944, amended by Chapter 264, P. L. 1951. Non-residents, by this statute, "registering a motor vehicle or aircraft in this state shall pay to the municipality of the state where he is occasionally or temporarily residing, or if there be no such residing place, then to the state the excise tax above provided. . ."

It is apparent from reading this language that there is a legislative intent that the excise tax shall be for local, not state, benefits unless no locality can be determined to be a proper recipient. I have speculated, in my opinion of April 15, that the reason for this legislative policy is that the excise tax is to pay for government benefits such as police protection, street maintenance, etc. That is pure speculation. Mr. Chick disagrees with it. The essential consideration, in my judgment, is that the statute has made the criterion: "The municipality of the state where he is occasionally or temporarily residing." If that place can be found, the excise tax must be paid there. The servicemen are definitely located at the Base; there is no question as to the location of their living quarters. That being the case, I see no reason why the tax should not be paid to that municipality in which those living quarters are. . . .

BOYD L. BAILEY  
Assistant Attorney General

April 28, 1953

To Herbert G. Espy, Commissioner of Education  
Re: Distribution of Bibles in the Public Schools

We have your memo of April 22, 1953, in which you ask the following questions:

"(1) Is it legally possible for a school committee to authorize an organization, such as the Gideons, to distribute Bibles in the public schools?"