

MAINE STATE LEGISLATURE

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January 24, 1956

To Honorable Edmund S. Muskie, Governor of Maine
Re: Tax Appeals

. . . You requested an opinion whether the Governor may appoint a special committee to investigate the possibilities of a Tax Appeal Board.

My answer is in the negative. The Attorney General answered an analogous question negatively by opinion dated December 15, 1955. (That question related to the Governor's power to create a special committee to study gasoline and fuel oil prices.)

The Legislative Research Committee has the exceedingly broad authority, "To collect information concerning the government and general welfare of the state." (Chapter 10, Section 26) Hence I would think the question could be referred to that Committee.

You may be interested to know that the American Bar Association has drafted a model act setting up a tax court. Ernest Johnson tells me he forwarded his copy of the act to Smith Dunnack, Esq.

Mr. Johnson informs me that the Maine Association of Assessing Officers is presently considering a recommendation to the Legislature for the substitution of a Tax Review Board for County Commissioners. . . .

Let me know if you desire anything further.

Boyd L. Bailey
Assistant Attorney General