

MAINE STATE LEGISLATURE

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November 14, 1956

To: Paul A. MacDonald, Dep. Secretary of State

Re: Section 52, Chapter 22 of R.S. of 1954

By your memorandum of November 9 addressed to Hon. Frank F. Harding, you inquire whether the word "resides" as found in the first sentence of Sec. 52, Ch. 22, implies domicile.

There is no question that a strictly accurate use of the English language would require a distinction between "residence" as synonymous with "domicile."

The sentence in question reads: "every motor vehicle owned by a resident of this State shall be subject to excise tax in the municipality where the owner resides." (underling supplied)

One citizen, let us say, owns a summer home and a winter home, both in Maine, and another citizen owns only one home. The question posed is whether the legislature intended that the first citizen pay two excise taxes and the last citizen only one. It is a general principle of construction of tax statutes that the Court, in settling upon legislative meaning, will avoid "double taxation."

Because there is no evidence that the legislature intended a plurality of excise taxes, depending upon the number of homes of the owner in Maine, I have no hesitation in arriving at the conclusion that "resides" equals "domicile" for the purposes of this statute.

Boyd L. Bailey
Assistant Attorney General