

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

For The Calendar Years

1963 - 1964

In Cooley, Taxation, Vol. 1, section 102, there is stated:

“ . . . In regard to counties . . . the rules applicable . . . may be stated as follows:

“1. They have no inherent power to tax for local purposes. Any power of taxation must be delegated to them either by the constitution itself or by the legislature.

“2. The legislature, unless forbidden by the constitution, may delegate the power of local taxation to such political subdivision. . . .

“ . . .

“5. No tax levied by a county . . . is valid unless the purpose is both a public purpose and a local purpose. . . .”

Continuing, section 119 of Cooley's work on Taxation provides:

“ . . . Among the purposes for which it has been held that a county may levy a tax for its use, as being for a county or corporate purpose, are . . . public improvements in general . . . and a county tax to aid in building a state home for the feeble-minded in the county is for a county purpose when the county will be specially benefited by the location of the institution in the county. . . .”

See, also, chapter 52, P.L. 1961, “An Act Relating to Expending Aroostook County Funds for Ricker College;” chapter 155, P.L. 1961, “An Act Relating to Expending Aroostook County Funds for Maine Potato Blossom Festival.”

Respectfully yours,

JOHN W. BENOIT, JR.

Assistant Attorney General

January 28, 1963

To: Madge E. Ames, Labor and Industry

Re: Time records

We are in receipt of your request for an opinion requesting whether provisions of Chapter 30, section 38, Revised Statutes 1954 are complied with by keeping of time books or record books outside of the State of Maine. Chapter 30, section 38 states as follows:

“Such time books or records shall be open at all reasonable hours to the inspection of the commissioner, his deputy or any authorized agent of the department.”

The keeping of time records at any place other than within the State of Maine, even though they are accessible with prior written notice, does not comply with section 38. The words, as found in section 38, “. . . shall be open at all reasonable hours . . .” presuppose the existence of the books at a place where the Commissioner, his deputy or any authorized agent of the department would have jurisdiction. If such records are without the State of Maine, then they are not open “at all reasonable hours to the inspection of the commissioner,” etc.

WAYNE B. HOLLINGSWORTH

Assistant Attorney General