

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

For The Calendar Years

1963 - 1964

See our May 16, 1963 opinion wherein we made reference to *State v. Cave*, 20 Mont. 468, 52 P. 200. *State v. Cave*, supra, defined "additional school facilities" as "facilities in addition to or beyond those already possessed." The case held that: "To provide, when reasonably necessary or convenient, more school rooms, is to furnish additional school facilities."

JOHN W. BENOIT

Assistant Attorney General

September 10, 1964

To: Harold E. Bryant, Consultant, Maine Potato Commission

Re: Use of Potato Tax Money

Facts:

A cooperative composed of a group of potato growers has been formed. It is one of several such cooperatives now in existence in the state. The latest cooperative has indicated that it will ask the Maine Potato Commission to pay its operating expenses from the potato tax.

Question:

May the Maine Potato Commission use potato tax money to pay operating expenses of a potato growers cooperative?

Answer:

No.

Opinion:

The answer to this question is found in R. S., Ch. 16 § 231. The section states the purposes for which potato tax money may be used. There are four purposes listed.

1. Collection of tax and enforcement of sections 222 to 223.
2. At least \$50,000 for investigating and determining better methods of production, shipment and merchandising of potatoes and for the manufacture and merchandising of potato by-products.
3. At least 25% of the money collected shall be used for the general purpose of merchandising and advertising Maine potatoes for food and seed.
4. Remaining funds may be used to carry out 2 and 3 above. Also, the commission may spend not over \$10,000 for the enforcement of the potato branding law.

It might also be pointed out that the potato tax is paid by all potato growers in the state. The use of the money is for the general benefit of all potato growers. It cannot be used for the benefit of a few growers.

In view of the wording of section 231 and the purpose of the tax, it would be improper for the Maine Potato Commission to use potato tax money for the operating expenses of any one cooperative.

GEORGE C. WEST

Deputy Attorney General