

MAINE STATE LEGISLATURE

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Yes ✓

April 9, 1965

Honorable Keith H. Anderson
House of Representatives
State House
Augusta, Maine

Dear Mr. Anderson:

20 M.R.S. § 3162 provides that county commissioners may expend county funds for construction or acquisition of buildings for educational programs for retarded children. This law now applies to Oxford County only.

L. D. #16 proposes to include Penobscot County. You have asked whether this amendment is necessary in order for the Penobscot County Commissioners to have such authority. The answer is yes.

Counties have no inherent power to tax for local purposes. Any such power must be delegated to the counties by the legislature.

Sawyer v. Gilmore, 102 Me. 169
Cooley, Taxation, Vol. 1, sec. 102

It is therefore necessary to enact L. D. #16 in order for Penobscot County to have the authority to expend funds as provided in the above-cited statute.

Very truly yours,

Leon V. Walker, Jr.
Assistant Attorney General

LWV/eh