

# 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 Years  
1967 through 1972

April 12, 1968  
Executive

Allen Pease, Administrative Asst.

Interpretation of P. L. 1967, c. 542

*SYLLABUS:*

The words *adjust to no more than* when used in statute which fixes salaries means the terminal point toward which movement is made or projected and not the absolute amount to be fixed.

*FACTS:*

The Governor and Executive Council are presently considering study of the salaries as set forth in P. L. 1967, c. 542.

*QUESTION 1:*

Does the phrase "no more than" as used in P. L. 1967, c. 542 § 6 mean the maximum amount to which the salary could be raised or does it mean that the salary must be set equal to that amount?

*ANSWER 1:*

It means that the salary can be set at any figure up to and including that amount.

*REASON 1:*

The fundamental rule in construing legislative acts is to ascertain the intention of the legislature and give effect thereto. *Cloutier v. Anctil*, 154 A 2d 175, 155 Me. 300. The intention must be derived from the whole statute. P. L. 1967, c. 542 § 6 reads in pertinent part:

Notwithstanding any other provision of law, the Governor, with the advice and consent of the Council, is *authorized to adjust* the salaries of the following (8 groups of) state officials and employees *to no more than* (various amounts). (emphasis supplied)

The words *authorized to adjust to no more than* must be given their ordinary signification. *State v. Harnum* 56 A 2d 449, 143 Me. 133. The second *to* in that phrase indicates the terminal point toward which movement is made or projected; as to *adjust to* the amount, *Webster's Third New International Dictionary*, 2401. By permitting adjustment toward the maximum amounts, the legislature permits the Governor and Council to fix the salaries according to their discretion and the Governor and Council *may* choose maximum amounts.

*QUESTION 2:*

Are salaries set under P. L. 1967, c. 542 to include longevity raises?

*ANSWER:*

Yes, when an official becomes entitled to it.

*REASONS 2:*

P. & S. 1963, c. 202 prescribes when an individual is eligible for one or two longevity steps. The increase authorized under P. L. 1967, c. 542 does not change longevity eligibility. If the recipient is presently receiving longevity consideration there is no reason or authorization to add additional longevity benefits. When an official, not now receiving longevity, becomes eligible he shall have it even though the increase will put him above the maximum salary set by statute.

GARTH K. CHANDLER  
Assistant Attorney General

April 18, 1968  
Bureau of Taxation

To: Ernest H. Johnson, State Tax Assessor

Subject: Application of sales tax to sales of Naval oceanographic office navigation charts and publications

*SYLLABUS:*

THE HARRIS COMPANY, AS AN AGENT OF THE UNITED STATES GOVERNMENT FOR SELLING NAVAL AND OCEANOGRAPHIC OFFICE NAVIGATION CHARTS AND PUBLICATIONS, IS NOT REQUIRED TO COLLECT A SALES TAX ON SALES OF THESE ITEMS. HOWEVER, THE HARRIS COMPANY MUST COLLECT AND REMIT A USE TAX.

*FACTS:*

The Harris Company of Portland, hereinafter called the seller, is in the business of selling marine and yachting supplies, and is a registered seller under the Maine Sales and Use Tax Law. The seller sells Naval and Oceanographic Office navigation charts and publications as an agent or consignee of the United States Government. Title remains in the United States Government and at any time the United States Government may request the return of any and all of the charts and publications.

The Office of the General Counsel, Department of the Navy, has issued a directive to the effect that its sales agents are no longer authorized or required to collect state or local sales taxes on sales of these Naval Oceanographic Office charts and publications.

For the purposes of this opinion it is assumed that the Harris Company is an agent of the United States Government. However, at this time this office is not in possession of documented proof of the agency relationship.

*QUESTION:*

Is the seller responsible for collecting a use tax on the sales price of these charts and