

# MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT  
OF THE  
ATTORNEY GENERAL

For the Years  
1967 through 1972

ANSWER:

Yes.

LAW:

“The tax imposed by chapters 211 to 225 shall be levied upon all isolated transactions involving the sale of motor vehicles excepting those sold for resale, and excepting an isolated transaction involving a sale of motor vehicles to a corporation when the seller is the owner of a majority of the common stock of such corporation.” 36 M.R.S.A. § 1764

“When one or more motor vehicles or farm tractors are traded in toward the sale price of another motor vehicle or farm tractor, the tax imposed by Chapters 211 to 225 shall be levied only upon the difference between the sale price of the purchased motor vehicle or farm tractor and the sale price of the motor vehicle or vehicles or farm tractor or tractors taken in trade, except for transactions between dealers involving exchange of farm tractors or motor vehicles from inventory.” 36 M.R.S.A. § 1764

“ ‘Motor vehicle’ means any self-propelled vehicle designed for the conveyance of passengers or property on the public highways.” 36 M.R.S.A. § 1752 (7)

REASONS:

The Attorney General’s Opinion of April 11, 1968, ruled that snow traveling vehicles are to be considered motor vehicles for Excise Tax purposes. The definition of a motor vehicle for purposes of the Sales and Use Tax act is similar to the definition of a motor vehicle under 36 M.R.S.A. § 1481 (3), and the opinion of April 11, 1968 is incorporated for the purpose of this opinion. Thus, snow traveling vehicles are “motor vehicles” within the meaning of 36 M.R.S.A. § 1752 (7).

Therefore, the term “motor vehicle” as it is employed in 36 M.R.S.A. § 1764 and 1765 includes snow traveling vehicles. Isolated sales of snow traveling vehicles will be taxable under § 1764. A trade-in credit will be allowed for snow traveling vehicles under § 1765.

WENDELL R. DAVIDSON  
Assistant Attorney General

August 1, 1968

C. Edward Tenney, Captain  
Maine Maritime Academy  
Business Manager  
Castine, Maine 04421

Dear Captain Tenney: Re: Maine Maritime Academy – Authority to Mortgage

SYLLABUS:

The Maine Maritime Academy, having powers given corporations organized under the general law, may place a mortgage upon its real estate.

*FACTS:*

Private and Special Laws 1967, Chapter 224 Chapter A, provides a bond issue to erect a dormitory at the Maine Maritime Academy. The Federal Government, through H. U. D., has made a grant to supplement the state funds plus Academy funds. It will be possible to build a larger facility.

H. U. D. must have security for its grant in the form of a mortgage on the dormitory and the land on which it stands.

*QUESTION:*

Does the Maine Maritime Academy have authority to mortgage its real estate?

*ANSWER:*

Yes.

*REASONS:*

The Maine Maritime Academy was created as the Maine Nautical Training School by P. & S. L. 1941, Chapter 37. Section 1 of that Act provides in part:

“ (it is) a body corporate and politic, having the same rights, privileges and powers as have corporations organized under the general law . . . . ”

Corporations organized under the general law may “hold and convey lands and other property,” 13 M.R.S.A. § 141. Therefore, the Maine Maritime Academy may give a mortgage on its property.

Very truly yours,

GEORGE C. WEST  
Deputy Attorney General

August 1, 1968  
Education

Kermit S. Nickerson, Deputy Comm.

Eligibility of Adopted Child to War Orphan Scholarship Because of Subsequent Service-Connected Death of Natural Parent.

*SYLLABUS:*

Adoption severs all legal relations between a child and his natural parents and disqualifies him of the right to a War Orphan Scholarship under the provisions of 20 M.R.S.A. §§ 3211 – 3214 by reason of the subsequent death of his natural father on active duty in the military service because of a service-connected disability.

*FACTS:*

20 M.R.S.A. §§ 3211 – 3214 provide for scholarship assistance to War Orphans. By definition these are children, not under the age of 16, whose father served in the military