

MAINE STATE LEGISLATURE

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March 21, 1974

Raymond M. Rideout, Jr.
State Auditor
State Office Building
Augusta, Maine 04330

Dear Mr. Rideout:

This is a response to your letter of February 19 accompanied by an attachment "A" reciting three questions. The questions are answered in the order presented.

First, you ask whether the provisions of 28 M.R.S.A. § 56 (specifically the second and third sentences) intend that the inventory value of wines and spirits is based upon actual cost or on designated resale prices. The answer is that the inventory is to be valued upon actual cost. The language, "when priced for resale," is not the basis for computing inventory value. Opinion of Attorney General, September 18, 1968.

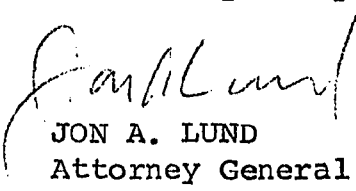
Your second question notes the presence of the words, "the inventory value shall be based upon actual cost for which payment may be due," appearing in § 56, and asks whether the language means the inventory is to be valued to include items for which payment by the State has not yet been made. The answer to that question is no. The fourth sentence of § 56 states that: "Wines and spirits shall not be considered in the inventory until payment has been made therefor." This quoted provision was enacted as a part of § 56 in 1969. P.L. 1969, c. 259. The words "for which payment may be due" was enacted in 1967. P.L. 1967, c. 413. We view the 1967 provision to have been repealed by implication through enactment of the 1969 provision. When it is evident that the provisions of an earlier statute abrogate the entire policy and purpose of a later statute covering the same subject matter so that retention of the former could not have been the legislative intent, the earlier statute must be regarded as repealed by necessary implication. Durgin v. Curran, 106 Me. 509, 77 A. 689.

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Your third question presupposes an answer to question two different from that recited above; in light of that, the question is moot.

In summary, the value of the inventory of wines and spirits maintained by the Commission is computed by taking stock of all wines and spirits on hand in the warehouse and in the Commission's stores, computed at actual cost, deducting therefrom wines and spirits for which payment has not been made.

Yours very truly,



JON A. LUND
Attorney General

JAL/jwp

cc: Keith Ingraham, Director
Bureau of Alcoholic Beverages

Honorable Richard Olfene
Chairman, Committee on Liquor Control

Maurice Williams, Commissioner
Department of Finance and Administration