

Dec. 7th, 1915.

OPINION NO. 473.

TAXATION:

Waimanalo Plantation Co.—Re-
fund of taxes illegally collected.

Hon. C. J. McCarthy,
Treasurer, Territory of Hawaii,
Honolulu, T. H.

Dear Sir: Your letter of November 16th to this office re excess taxes collected from the Waimanalo Sugar Company Limited, in 1914, amounting to \$468.00, has been referred to me. The question presented by your letter is whether this excess can be reimbursed to the company by way of credit on a second payment for 1915. I beg to advise you that, in the opinion of this office, the only way in which the company can secure relief is by application to the next Legislature. Had this excess tax been paid in 1915, a different question might have arisen, but the 1914 taxes have been paid into the Territorial Treasury as a Government realization, and have presumably been expended. (See R. L. 1915, Sections 1284, 1389-1392, inclusive).

Yours very truly,

ARTHUR G. SMITH,
Deputy Attorney-General.

Approved:
INGRAM M. STAINBACK,
Attorney-General.