

Taxation—Motor Vehicles Operated in Glacier National Park.

Privately operated cars, though used for transportation purposes within the boundaries of Glacier National Park, come within the provisions of Chapter 199 of the Laws of 1921, and are required to be licensed.

Wiley J. Shannon, Esq.,
County Attorney,
Cut Bank, Montana.

My dear Mr. Shannon:

Your inquiry whether the automobiles of the Glacier Park Transportation Company operating in Glacier National Park and upon the roads immediately outside of the Park and in Glacier Park town are required to obtain licenses under the Motor Vehicle Registration Act, being Chapter 199 of the Laws of 1921, has been received.

The records of the Secretary of State's office show that this company has obtained four licenses for 1921, namely, Nos. 45156, 45157, 45158 and 54004.

The Act of February 17, 1911, ceding jurisdiction of the territory included in Glacier National Park to the United States, saved to the State of Montana the "right to tax persons and corporations, their franchises and property, on the lands included in said Park."

Chapter 199 of the Laws of 1921 makes the following exemption from the requirements thereof, that operators of motor vehicles shall pay a license tax therefor: "Vehicles owned or controlled by the United States of America, or by any state, city or county."

In view of the foregoing provisions it is apparent that privately operated cars, although used for transportation purposes within the Park boundaries, come within the provisions of Chapter 199, and should be required to obtain licenses.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.