

Poll and Road Taxes—Collection of by State Sanitarium as Employer.

The State Sanitarium must collect the road and poll taxes from employees when given notice as provided for by law.

J. S. Gordon, Esq.,

Montana State Tuberculosis Sanitarium,

Deer Lodge, Montana.

My dear Mr. Gordon:

I have your letter inquiring whether the County Treasurer has authority to require you to collect road taxes and poll taxes from employees working at your institution.

The law governing the collection of the special road tax is found in the 1915 Session Laws, page 321, and appears in the 1915 Supplement to the Codes as Section 1347, which provides as follows:

“If any person required to pay the special road tax mentioned in this act, does not pay the same and has no property subject to taxation, and the person owing the same is in the

employment of any other person, the county treasurer must deliver to the employer a written notice, stating the amount of tax due for such employee and from the time of receiving said notice the employer is liable to pay said tax and the tax so paid may be deducted by such employer from the amount then due or to become due to such employee."

With reference to the poll tax, our statute, Section 2701 of the Revised Codes of 1907, provides as follows:

"Every person indebted to one who neglects or refuses, after demand, to pay a poll tax becomes liable therefor, and must pay the same for such other person, after service upon him by the assessor of a notice in writing, stating the name of such person."

In view of the foregoing provisions of our statute, it is the duty of the employer to collect the said tax when given notice as provided in the foregoing sections.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.