

**Road Tax, Liability of U. S. Employees.**

The United States Government cannot be held liable for a special road tax of persons employed by it, under the law requiring employers to furnish lists of the men in their employ.

This, however, would not relieve persons working for the government, who are bona fide residents of a county, of their liability to pay such special road tax, but the same must be collected in some other manner than that of demanding lists of employees from the employer.

Helena, Montana, July 6, 1907.

Harry L. Wilson, Esq.,  
County Attorney,  
Billings, Montana.

Dear Sir:—

Your letter of the 15th ult., relating to the collection of road tax from persons working for the United States Government on the Hundley Reclamation Project, received.

In our opinion the road law of this State, in so far as it provides that persons, corporations, etc., employing men must furnish a list of such employees to the Road Supervisor, and upon failure so to do are subject to fine and liable for such tax, does not apply to the United States Government officials engaged in such reclamation work.

However, while you could not require such lists from such officials, this would not relieve persons working upon such projects, who are bona fide residents of Yellowstone County from their liability to pay this special road tax. But the Road Supervisor must endeavor to collect the taxes from them in some other method than that of demanding lists of employees from their employers. Of course, persons who have never acquired a residence in Yellowstone County and came from some other State simply for the purpose of working for the Government on this project, with the intention of returning to the State from which they came upon their ceasing to follow such work, would not be residents of Yellowstone County.

For your information and guidance in determining who are residents of your county, and liable for this tax, we herewith inclose you a copy of an opinion given by this office on May 7, 1907, to Hon. H. C. Schultz, County Attorney of Sanders County.

Very truly yours,

ALBERT J. GALEN,  
Attorney General.