

Telegraph Instruments, License On. License, on Telegraph Instruments. Instruments, Telegraph, Ownership Of for License On.

Under Sec. 3, Chap. 61, Laws of 1911, each complete telegraph instrument is subject to a license tax.

Where a set of instruments is composed of two or more instruments, each instrument is subject to the tax, but if by the use of a set only one message may be received and transmitted at a time, the entire set constitutes but one instrument.

Telegraph instruments in country places are usually the property of railway companies, special inquiry, however, is necessary to determine ownership of any particular instrument.

June 13, 1911.

Hon. Charles A. Taylor,
County Attorney,
Billings, Montana.

Dear Sir:

I am in receipt of your letter of the 6th inst., making inquiries as to whether or not:

1. Under the provision of Section 3, Chapter 61 Laws of 1911, a set of telegraph instruments should be considered as one instrument, or whether the company is liable for a tax for each instrument composing the set; and
2. Also, as to the ownership of telegraph instruments used at small stations throughout the county.

1. Said section 3 provides that a license of \$5 per quarter shall be paid for each instrument in use. Whether or not a "set" of instruments constitutes one complete instrument or more than one instrument is wholly a question of fact, but from the information I have been able to gather here, a "set" of instruments has reference to the separate parts, or extra parts, or different parts of the same instrument, and that by the use of a "set" only one message may be received or transmitted at a time. If this is the case, a "set" of instruments, in the meaning of the law, would constitute only one instrument in use, and the company would only be liable for the payment of one license fee, but if, upon investigation, you find that my information is wrong, and that each instrument composing the set is a separate and independent instrument, and that by the use of the "set" more than one message is transmitted or received at the same time, then the license should be

collected for each complete instrument. (See State v. Tel. Co., 27 Mont. 394).

2. I am also informed that the instruments used by the telegraph company throughout the county as a rule are the property of the railway company. I have also been advised that in any specific case they will furnish me with a statement as to whether or not the instrument at any particular point or place is the property of the telegraph company or of the railroad company. If, therefore, you are in doubt as to the ownership of a telegraph instrument in any of these outside places, if you will so inform me, I will ascertain the ownership of the instrument at that particular place.

Yours very truly,

ALBERT J. GALEN,

Attorney General.