

**Road Tax, Liability for Payment of. Payment of Road Tax, Liability of Residents of State for.**

Under the provisions of Sec. 1, Chapter 2 of Chapter 72, Laws of 1913, the road tax therein referred to falls only upon those who are residents within the county on the first day of March.

May 23rd, 1913.

Hon. C. F. Gillette,  
County Attorney,  
Hardin, Montana.

Dear Sir:

I beg to acknowledge receipt of your communication under date the 15th instant, requesting my opinion as to whether the two dollar road tax may be collected from a person who was not a resident of the county on the first day of March, but became a resident thereof after such date. The section referred to by you reads as follows:

"There is also established a general road tax of two dollars (\$2.00) per annum on each male person over the age of twenty-one (21) years and under the age of fifty (50) years resident within the county on the first day of March, which shall be due and payable by each person liable therefor at any time within the year when demanded by the county treasurer, or his deputy; provided that the foregoing provisions of this section shall not apply to incorporated cities and towns which by ordinance provide for the levy and collection of a like general tax, and a like special tax, within such cities and towns for road, street and alley purposes." Sec. 1, Chap. 2 of Chap. 72, pp. 140 and 141, of the Laws of 1913.

The above section declares that tax shall fall only upon those who are residents within the county on the first day of March. The language of the section cannot be extended by implication, and you are advised that the tax can be collected only from male persons who were resident within the county on the first day of March.

Very truly yours,

D. M. KELLY,  
Attorney General.