

Poll Tax—Collection of Poll Tax—Assessor.

1. It is mandatory on corporations and employers to collect poll-tax from their employees when demand is legally made upon them by the County Assessor.

2. A corporation or employer cannot be required to fill out the poll tax receipts when such tax has been deducted from the amount due an employee; upon such deduction being made it is the duty of the employer to transmit the amount collected with the name of the employee to the County Assessor whose duty it is to deliver to the employee a proper receipt for such amount.

3. A corporation or employer is entitled to no commission or compensation for the collection of such poll tax.

March 2nd, 1918.

Hon. H. S. Magraw,
State Examiner,
State Capitol.

Dear Sir:

I am in receipt of your letter of recent date submitting the following questions:

"Please advise if it is mandatory on corporations and employers to collect poll-tax from their employees when demand is legally made upon them by the County Assessor?"

"Upon the County Assessor furnishing printed receipts to corporations and employers is it not the duty of said corporations and employers to fill out said receipts?"

"Is a corporation or employer legally entitled to a commission or compensation for the collection of poll-tax?"

Sections 2692 to 2714, Revised Codes 1907 both inclusive, relate to poll tax and provides the manner of collecting the same.

Sections 2702, 2703 and 2704 provide:

Section 2702. "Corporations liable for poll tax.—Every person, corporation or association employing one or more persons subject to poll tax are liable for any and all poll taxes that may be due from such employes, and may deduct the amounts paid out for such poll taxes from any sums due, or that may afterwards become due, from such employes, whether the wages are payable directly to the employes or to other persons who furnish such employes under contract."

"Section 2703. "Assessors may require statement.—The assessor may require the person or his agent or any officer or agent of manager of any association or corporation to make a verified statement showing the number and giving the names of the employes of such person, association or corporation, and if such statement is not furnished the assessor must make an estimate of the persons so employed and assess them, and such

statement is as valid as if made on a verified statement. The person, association or corporation refusing to make such verified statement, forfeits the sum of five hundred dollars, which may be recovered in an action brought in the name of the county."

Section 2704. "May seize property of corporation.—The assessor, in case of a failure of a person, corporation or association to pay the poll tax in the manner mentioned in this chapter, must seize so much of the property of such person, associations or corporation as will be sufficient to pay the poll tax and costs, and sell the same as provided in this chapter."

From the foregoing it follows that your first question must be answered in the affirmative.

A corporation or employer cannot be required to fill out the poll tax receipts when such tax has been deducted from the amount due an employee; upon such deduction being made it is the duty of the employer to transmit the amount collected with the name of the employee to the County Assessor whose duty it is to deliver to the employee a proper receipt for such amount.

A corporation or employer is entitled to no commission or compensation for the collection of such poll tax. Where a statute imposes a duty upon a corporation or employer and no provision is made for the payment for the performance of such duty no compensation can be paid.

Respectfully,

S. C. FORD,

Attorney General.