

**Opinion No. 470.****Poll Tax—National Guardsmen.**

HELD: National Guardsmen, under Chapter 51, Laws of 1925, are not liable for poll tax, or any similar tax, during their term of service which includes any time when they are subject to call to duty.

---

February 21, 1934.

You inquire whether or not National Guardsmen are required to pay poll tax, this matter is covered by Chapter 51 of the Laws of 1925. This chapter is an amendment to Section 1401 R. C. M. 1921.

Under the provisions of the Chapter cited, National Guardsmen are not liable for poll tax or any similar tax during their term of service. We take this to mean that at no time when they are subject to the call to duty would they be liable for the poll tax.