

No. 94

**MOTOR VEHICLES—REGISTRATION FEES—
GOVERNMENT-OWNED VEHICLES**

Held: The owner of any motor vehicle used in the public transportation of persons or property shall be required to pay registration fees in accordance with the provisions of Section 1760, Revised Codes of Montana, 1935, as amended by Section 1, Chapter 138, Laws of 1937, and Section 1, Chapter 125, Laws of 1939, save and except as to government-owned vehicles which—under said provisions—are exempt from the payment thereof.

April 24, 1941.

Mr. T. F. Walsh
Deputy Registrar of Motor Vehicles
Deer Lodge, Montana

Dear Mr. Walsh:

You have submitted the following communication from the Baker Driveaway Company of Detroit, Michigan, and ask my opinion with reference thereto:

"We have been requested to check with you with reference to the \$17.00 per hookup of two vehicles tax assessed on vehicles driven in combination through or into the State of Montana.

"Ordinarily, this tax is collected from the consignee, in addition to the regular tariff rates on file with the Interstate Commerce Commission, but inasmuch as the Federal Government is exempt from paying State taxes, the question has arisen as to whether U. S. Army trucks when being transported by a common carrier are subject to the same fee. These units are delivered under U. S. Government bills of lading, and all charges are collected from the Federal Government.

"It will be very much appreciated if you will advise us on this matter."

If I understand the proposition of the Baker Driveaway Company, they have a tractor and semi-trailer upon which they transport two government-owned vehicles through or into the State of Montana. The two government vehicles are loaded upon the semi-trailer in such a manner that neither government vehicle, being so transported, forms or takes any part in the operation of the transporting tractor or semi-trailer upon the highway.

Basing my opinion on the above stated facts, the Baker Driveaway Company shall be required to pay an automobile license tax both for the tractor and semi-trailer, in accordance with the provisions of Section 1760, Revised Codes of Montana, 1935, as amended by Section 1, Chapter 138, Laws of 1937, and Section 1, Chapter 125, Laws of 1939. In computing the license fee in this case, the same shall be determined upon the capacity of both the tractor and the semi-trailer.

While the United States Government is exempt from the payment of registration fees upon motor vehicles, trailers and semi-trailers under the provisions of the law hereinabove cited, nevertheless, under the facts stated, that issue does not arise here. The Baker Driveaway Company is but paying a license tax for the operation of its motor vehicles upon our state highway as any other common carrier is obligated under the law to do.

Sincerely yours,

JOHN W. BONNER
Attorney General