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April 22, 1943

Mr. Edgar A. Reeves, Secretary
State Soil Conservation Committee
P. O. Box 966
Laramie, Wyoming

Dear Mr. Reeves:

Reference is made to your letter dated April 21, 1943, requesting an opinion relative to certain problems in connection with the activities of Soil Conservation Districts in Wyoming.

Your first question concerns the requirement for organizations like Soil Conservation Districts in regard to hiring tractor operators, and the liability of such districts in case of injury to the operator. The answer to this question depends largely upon the nature of the work done by these tractor operators, which is not disclosed in your letter. We understand, however, that they do grading and excavating and work on dikes, dams and reservoirs. If so, they come under the provisions of the Wyoming Workmen's Compensation Act and the districts should therefore make reports and pay assessments to the Industrial Accident Fund. This will give coverage to such employees, and there will be no additional liability on the part of the districts.

The extra hazardous occupation covered by the Workmen's Compensation Law include engineering works, and engineering work is defined as follows:

"'Engineering work' means any work in the construction, alteration, extension, repair or demolition of a railway (as hereinbefore defined) bridge, jetty, dike, dam, reservoir, underground conduit, sewer, oil or gas well, oil tank, water tank or tower, or any caisson work in artificially compressed air, any work in dredging, work on log or lumber rafts, or booms; pile driving, moving buildings, moving safes, or in laying, repairing or removing underground pipes and connections; the erection, installing, repairing, or removing of boilers, furnaces, engines and power machinery (including belting and other connections); and any work in grading or excavating where shoring is necessary or power machinery or blasting powder, dynamite or other high explosive is in use (excluding mining and quarrying)."

- In regard to the Victory Tax in reference to the salary paid employees of Soil Conservation Districts, forms and information should be obtained from the Collector of Internal revenue. Employers are required to make deductions from the salary of employees, and each three months the amounts deducted are remitted to the Collector's office. Remittances are to be made, I believe, the last of March, and the last of June, September, and December.

Your last question relates to payments into the Unemployment Compensation fund under the Wyoming Employment Security Law. For complete and accurate information on this, you should write to the Executive Director of the Employment Security Commission at Casper, Mr. Ross Leggett. I will say, however, that the Employment Security Law specifies that the term "employment" does not include service performed in the employ of this State or any other State, or any political subdivision thereof, or any instrumentality of any one or more of the foregoing which is already owned by this state or by one or more states or political subdivisions.

Very truly yours,
John J. McIntyre
Deputy Attorney General