

Office of the
Attorney General
State of Wyoming

Cheyenne

January 25, 1961

Mr. Kenneth R. Sturman
Coordinator-Secretary
State Soil & Water Conservation Committee
B U I L D I N G

Dear Mr. Sturman:

In response to your letter of January 16, 1961, and the two questions posed in that letter, you are advised as follows:

(1) Is the soil and water conservation district required to make payments to the Unemployment Compensation fund, under the Wyoming Employment Security Law, for employees who are working for a soil and water conservation district?

I have discussed this matter with Mr. James G. McClintock, Special Assistant Attorney General assigned to the Employment Security Commission, and he informs me that the Commission does not require payments to be made to the Unemployment Fund for employees who are working for soil and water conservation districts.

(2) Does the term "employment" include services performed in the employ of a political sub-division of State government when such political sub-division is subject to taxation by the State.

The term "employment" in connection with services performed by the employee of a political sub-division of State government when such political subdivision is subject to taxation by the State is applicable if the employee is employed for wages or contract for hire and devotes his entire service to such employment, unless the political subdivision is immune under the Constitution of the United States from tax imposed by Section 1600, U.S.C., Title 26.

Yours truly,

S/ W. M. Haight

T/ W. M. Haight
Deputy Attorney General

WMH: jw