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WY. DEPT. OF AGRICULTURE
NATURAL RESOURCES

July 30, 1942

Mr. Dan H. Budd, Secretary
Big Piney Soil Conservation District
Big Piney, Wyoming

Dear Mr. Budd:

Replying to your letter of July 27, in which you desire an opinion from this office as to whether or not a Soil Conservation District is required to pay taxes, and especially those taxes levied under the Gasoline Tax Laws of this State, we wish to advise that even though the district is a political subdivision of the State, it is not exempt these levies.

The Gasoline Tax Act levies the tax and contains no exemption, and since the law was enacted all departments of government, including the State, has paid the tax.

Other taxes, such as the Sales Tax and ad valorem taxes, specific exemptions are contained in the laws, and a soil conservation district would not be required to pay these latter taxes.

Trusting this is the information you desire, I am

Very truly yours,

Harold I. Bacheller
Deputy Attorney General