duty to consider and pass upon petitions except insofar as they are filed and presented in accordance with the rules and regulations adopted by the board for the administration of its affairs.

MILK CONTROL BOARD, STATE: Whether administrator is within Federal or State Social Security Tax liability.

March 4, 1937.

Hon. C. W. Humrickhouse,
Executive Secretary,
Milk Control Board of Indiana,
Indianapolis, Indiana.

Dear Sir:

I have before me your request for an opinion in answer to the question as to whether the various administrators appointed for the purpose of carrying out the provisions of the Milk Control Act of 1935 are subject to the Social Security Act.

I presume you refer to the Federal Act. The term "employment" under that Act does not apply to "service performed in the employ of a State, a political subdivision thereof, or an instrumentality of one or more states, or political subdivisions."

See section 210 of title 2 of the Federal Social Security Act.

This title is the title dealing with Federal old-age benefits. A similar provision is made with respect to the tax imposed by title 8 of the Federal Social Security Act and also with respect to the tax imposed by title 9 of the Federal Social Security Act.

The same provision is made with reference to the State Unemployment Compensation Act.


I think that the Milk Control Board and its several agencies are all a part of a State instrumentality and would, therefore, not be within either the Federal Act, known as the Social Security Act, or the State Act, known as the Unemployment Compensation Act.