MOTOR VEHICLES, BUREAU OF: Weight tax on trucks and tractors carrying farm implements or produce.

January 6, 1938.

Hon. Frank Finney,
Commissioner, Bureau of Motor Vehicles,
Indianapolis, Indiana.

Dear Sir:

This will acknowledge receipt of your letter of January 5 in which you ask the following questions:

"1. When this farm tractor is drawing a trailer upon the public highways said trailer being loaded with farming implements belonging to the owner of the tractor and trailer, is the tractor subject to the above referred to weight tax?

"2. Is this same tractor subject to the weight tax when it is operated upon the public highways and drawing a trailer loaded with produce of the farm?

"3. Is this trailer subject to the weight tax when it is loaded with farm produce or miscellaneous goods and being drawn upon the public highway by the above described tractor?"

In answer to your first question, your attention is directed to subsection (c), section 1, chapter 255, Acts of Indiana General Assembly of 1937, which reads as follows:

"(c) The term 'motor vehicle' means any truck, tractor, trailer, semi-trailer, or motor bus used upon any public highway of this state for the purpose of transporting persons or property, but shall not mean nor include any truck, tractor, trailer or semi-trailer owned by the United States or the State of Indiana or any political subdivision thereof or any department of any of them nor shall it mean or include any passenger motor vehicle other than motor busses."

I find nothing in the Act which would grant an exemption or prevent the motor vehicle described in your question from being subject to the tax by reason of the fact that it is pulling a trailer loaded with farm implements or farm produce.

Your questions are all accordingly answered in the affirmative.