

## Chapter 272

### Federal Lands

#### 272.010

##### NOTES OF DECISIONS

Where work and operations are performed on land the fee to which has been acquired by the Federal Government, the state has no jurisdiction over such lands other than merely the right to serve process and has no legislative authority to tax any of the operations thereon or any income arising from any work done thereon. *Atkinson v. State Tax Comm.*, (1937) 156 Or 461, 62 P2d 13, 67 P2d 161, aff'd on other grounds 303 US 20, 58 S Ct 419, 82 L Ed 621.

#### 272.020

##### NOTES OF DECISIONS

The United States acquired exclusive jurisdiction to lands covered by a jetty at the mouth of the Columbia River, except that the state retained concurrent jurisdiction in so far only as it could thereafter serve all process, criminal or civil, issuing under the authority of the state; this amounted to a complete relinquishment by the state of all rights to exercise any legislative authority thereover whatsoever. *Winston Bros. Co. v. State Tax Comm.*, (1937) 156 Or 505, 62 P2d 7.

The state may not tax profits of a foreign corporation for work performed upon a jetty located upon land belonging to, and within the jurisdiction of, the United States. *Id.* But see *Winston Bros. Co. v. Galloway*, (1942) 168 Or 109, 121 P2d 457.

The state retained its legislative jurisdiction to tax profits of a foreign corporation for work performed upon a jetty located upon land belonging to and within the jurisdiction of the United States, where the state held title to the bed of the river beyond the low-water mark alongside the jetty and the work was performed beyond the low-water mark. *Winston Bros. Co. v. Galloway*, (1942) 168 Or 109, 121 P2d 457.

ATTY. GEN. OPINIONS: Authority of state officials over removal of sand and gravel from the Columbia River, 1948-50, p 323; leasing river bed to U.S. Government, 1962-64, p 16.

#### 272.030

##### NOTES OF DECISIONS

It is not implied from this statute that over all lands purchased by the national government the state is divested ipso facto of sovereignty, and that exclusive control is assumed by the Federal Government. *Atkinson v. State Tax Comm.*, (1937) 303 US 20, 58 S Ct 419, 82 L Ed 621, affirming (1937) 156 Or 461, 62 P2d 13, 67 P2d 161.

Exclusive jurisdiction over the land deeded for the construction of the Bonneville Dam was not acquired by the United States. *Id.*

Where the Federal Government has not acquired, nor is it assuming, exclusive jurisdiction over any of the area within a dam project inside the territorial limits of the State of Oregon, persons working upon the project are amenable to the state laws relative to taxation on personal income earned within the state. *Id.*

Sovereignty over the area occupied by the waters of Bradford Slough and that part of the north channel of the Columbia River within the territorial limits of the state has not been relinquished. *Id.*

ATTY. GEN. OPINIONS: Jurisdiction of Umatilla County sheriff to serve papers within territory included in Hermiton munition dump, 1940-42, p 389; voting residence of persons residing on Tongue Point naval base reservation, 1940-42, p 408; applicability of state plumbing laws to employes working on federal land, 1940-42, p 498; jurisdiction of state milk board on federal land over which the United States Government has not accepted exclusive jurisdiction, 1940-42, p 590; application of appropriation law to tuition and transportation of school children living at Camp Adair, 1944-46, p 335; state jurisdiction when federal land returns to state tax rolls, 1946-48, p 315; state jurisdiction when federal reservation is sold to private citizens and leased to a state agency, 1948-50, p 207; authority of Governor to comply with federal request for State Police assistance at Tongue Point, 1964-66, p 230.

LAW REVIEW CITATIONS: 15 OLR 369; 16 OLR 412.

#### 272.033

##### NOTES OF DECISIONS

An excise tax on a foreign corporation's net profits under contract with the United States to construct a jetty at Fort Stevens was valid. *Winston Bros. Co. v. Galloway*, (1942) 168 Or 109, 121 P2d 457.

#### 272.036

CASE CITATIONS: *Oregon v. Portland General Elec. Co.*, (1908) 52 Or 502, 95 P 722, 98 P 160.

#### 272.070

##### NOTES OF DECISIONS

The Oregon Liquor Control Act is inapplicable in Crater Lake National Park. *Crater Lake Nat. Park Co. v. Ore. Liquor Control Comm.*, (1939) 26 F Supp 363.

ATTY. GEN. OPINIONS: State Board of Barber Examiners' control over barber at Crater Lake National Park, 1920-22, p 498; motor vehicle fuels used in operating motor vehicles within Crater Lake National Park as subject to state tax, 1936-38, p 509.