License, Chautauqua not Liable for. Chautauqua, Not Liable for License.

Chautauquas are not subject to a license tax in this state.

August 16th, 1916.

Hon. James Blackford, County Attorney,
Libby, Montana,

Dear Sir:—

I am in receipt of your recent letter requesting an opinion upon the following question:

"Does a Chautauqua, such as mentioned in the enclosed program and conducting the performances or rendering the exhibitions as stated in said program, come within the scope of Sec. 2758 and require a license before beginning to deliver the program?"

Section 2758 Revised Codes is an amendment of Section 4062 of the Political Code of 1895, the language of which is substantially similar to the original Code Section. The apparent object of the amendment was to change the amounts of the license fees required, and not the general scope and character of the performances and exhibitions enumerated. Exemptions are provided, and it is evident the language thereof does not exempt chautauquas, because obviously they are not regarded as amateur exhibitions or concerts for school or charitable or religious purposes. Chautauquas are not mentioned in the section; therefore, it is only if a chautauqua may be regarded as in pari materia with the specifically enumerated exhibits and performances of the Section, that it would be subject to a license tax, for it is provided in the Section "other shows not herein provided for" shall pay a license fee and this clause must be regarded as referring to those like or of the same class or the same general nature as those specified. (36 Cyc. 1119.) The exhibitions specifically covered are theaters, exhibitions of opera or concert singers, minstrels, legerdemain, variety or concert theaters, circuses, menageries and side shows. If a chautauqua program be examined it will be found that single numbers thereon might well be held to come within one or more of the classifications mentioned because provision is made for recreative and aesthetic entertainment, such as concerts, vocal and instrumental, recitals, operas and humorous lectures, but these numbers are only a part of the general scheme of the institution and are interspersed with educational features provided through the medium of lectures and addresses by men

and women prominent in various walks of life. The program, as a whole, cannot well be likened to any of the exhibitions specified in the license law referred to.

I think it may be regarded as a matter of general knowledge that when this law was first enacted in 1895, traveling chautauquas were unknown in this state and the Legislature did not have them in mind when the law was passed. It is fair to assume that had such been the case a specific fee likely would have been required. The rule of construction in the interpretation of Statutes such as our's may well be stated in the language of Justice Story, as announced in the case of United States vs. Wigglesworth, 2 Story Reports, 369, quoted with approval in the case of Transportation Company v. Tobin, 19 App. Cases (D. C.) 462, as follows:

> "It is, as I conceive, a general rule in the interpretation of all statutes levying taxes or duties, upon subjects or citizens not to extend their provisions by implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out, although standing upon a close analogy. In every case, therefore, of doubt, such statutes are construed most strongly against the government, and in favor of the citizen, because burdens are not to be imposed nor presumed to be imposed beyond what the statutes expressly and clearly import."

You are advised, therefore, that chautauquas are not subject to a license fee under the laws of this state.

Yours very truly,

J. B. POINDEXTER,

Attorney General.