Credit Union Associations—Secretary of State—Articles of Incorporation—Fees—Corporations.

When a credit union association organized under Chapter 105, Laws of 1929, files its articles of incorporation with the secretary of state, he should issue a certificate of incorporation and charge a filing fee of \$5.00 for filing the articles and the fee provided by Section 145, R.C.M. 1921, for issuing the certificate of incorporation.

W. E. Harmon, Esq., Secretary of State, Helena, Montana. December 11, 1929.

My dear Mr. Harmon:

You have requested my opinion on the following state of facts: There has been tendered to your office articles of incorporation of the Milwaukee Employers' Credit Union Association, formed under the provisions of Chapter 105, Laws of 1929. Section 27, of that act provides that the secretary of state shall charge a fee of \$5.00 for filing and recording the articles of incorporation. The statute makes no provision, however, for the issuance of a certificate of incorporation by your department, and you therefore desire to know whether it is required by law that you should issue a certificate of incorporation upon the filing of articles of these associations, and, if so, does the additional charge for a charter fixed by Section 145, paragraph 3, apply?

In construing an act the intent of the legislature must be given effect, if possible, and while it is true that the act in question does not make specific provision for the issuance of a certificate of incorporation, yet Section 4 thereof does refer to the certificate issued by the secretary of state in pursuance of the act, and it is therefore evident that it was the intention of the legislature that a certificate of incorporation should be issued.

Section 27 of the act provides, in part: "The secretary of state shall charge a flat fee of \$5.00 for filing and recording the articles of incorporation of credit unions, which fee shall be in lieu of other filing fees." However, the fee charged for issuing a certificate of incorporation is not a filing fee, and therefore the payment of the same is not exempt by the above provision, and it is my opinion that you should issue a certificate of incorporation and charge the fee fixed by Section 145, paragraph 3, R.C.M., 1921.

Very truly yours, L. A. FOOT, Attorney General.