

**Opinion No. 279****Cooperative Associations—Corporations  
—Fees—Statutes.**

HELD: Chapter 66, Laws of 1933, grants to cooperative associations, organized thereunder, the status of corporations and there is no provision in said law which relieves them from paying the incorporation fee of \$50.00 required by Sec. 145.

July 24, 1933.

You request an opinion whether or not a cooperative association organized under Chapter 66, Laws of 1933, should be charged the minimum fee stated in subdivision 4 of Section 145, Revised Codes of 1921.

It is our opinion that the minimum fee should be charged. Chapter 66, Laws of 1933, grants to such cooperative associations organized thereunder the status of corporations and there is no provision in said law which relieves corporations organized thereunder from paying the incorporation fee of \$50.00 required by Section 145.