Opinion No. 427.

Motor Vehicles — Registration, County Treasurer to Receive Application for— County Treasurer.

HELD: Applications for registration of motor vehicles by the owner

thereof, as distinguished from a dealer in motor vehicles, must be made to the county treasurer of the county where such motor vehicles are owned, and to him alone.

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January 25, 1934.

You have addressed me as follows:

"We are in possession of the opinion of the Montana Supreme Court in the case of Wallace Vennekolt v. Lutey, County Treasurer of Lewis and Clark County. It seems that this opinion has declared unconstitutional that portion of Chapter 158, Laws of 1933, which states that automobiles may be taxed, and the tax must be paid, on or before the license plates may be issued in 1934. This opinion is confusing and we would ask your opinion on the following:

"Could this department accept applications for registration or re-registration from an individual when accompanied by the proper fee, retaining the fee in this office to the credit of the particular county until the fee is apportioned to the different counties, or must all applications come through the different county treasurers?

"If we are allowed to accept applications as outlined above, what if any evidence of taxes having been paid in 1933, would this office require before the application would be accepted and license plates issued."

After having carefully read the opinion of the Supreme Court in Vennekolt v. Lutey, 96 Mont. 72, it is our view that so far as applications for registration of motor vehicles are concerned the provisions of Section 1, Chapter 158, Laws of 1933, still have force and vitality; in other words, that an owner of, as distinguished from a dealer in, motor vehicles must make application for registration thereof to the county treasurer of the county wherein they are owned and to him alone. Indeed, the court was at pains to point out that only such parts of Chapter 158 as related to the taxation of motor vehicles were invalid.