Opinion No. 93.

Counties—License Fees, In What Fund Deposited.

HELD: License fees collected by counties under the provisions of Section 29, Chapter 84, Laws of 1937, may be deposited in such fund or funds designated by the county commissioners, in the absence of statute providing otherwise.

April 27, 1937.

Hon. S. L. Kleve State Examiner The Capitol

Dear Mr. Kleve:

You have submitted the following:

"A county treasurer has collected \$100.00 license fee from a retailer outside of an incorporated town in McCone County. Please advise in what fund this money should be deposited?

While Section 29, Chapter 84, Laws of 1937, provides:

"All receipts from license fees, fines penalties collected under the provisions of this act shall be paid to the state treasurer and by him apportioned and allocated as follows: Fifty per cent (50%) to the State Public school general fund and fifty per cent (50%) to the public welfare fund for the administration of the social security laws." (Underscoring ours.)

it is my opinion that the license fees therein mentioned, refer to license fees provided for in the Act and not such license fees as may be authorized by the Act, and which may be provided for by city councils or county commissioners, if they choose to provide such license fees. In other words, such license fees of cities and counties would not be collected under the provisions of the Act but under the provisions of city councils and county commissioners.

In the absence of any specific county fund designated by statute, in which the license fee may be deposited, such fees may be deposited to such fund or funds as may be designated by the county commissioners. (See Section 4465.21.) A portion of such license fees, however, should be disposed of as provided by Section 2420, R. C. M. 1935.