

Licenses, Distribution Of—County Treasurer, Duties Of.

Under Section 4050, Political Code, as amended by act of March 2, 1905, county treasurer remits forty-five per cent of all moneys collected for licenses to state treasurer; also remits five per cent to state treasurer, under Section 4075, Political Code.

Treasurer may do anything with reference to collection of tax or license which his predecessor could do. Liability for tax or license ceases only by its payment or by statute of limitations.

April 28, 1905.

Hon. C. H. Brintnall, Chairman, Kalispell, Montana.

Dear Sir:—Your letter of April 21, on behalf of the board of commissioners of Flathead county, received. In this you submit two questions, (1) has the State any right to exact from the counties this year a greater per cent of moneys collected for licenses than was paid by the counties to the State last year? (2) Has the present treasurer the right to collect delinquent licenses and personal taxes that became due under the administration of his predecessor?

The first question is answered by the act of the legislative assembly, approved March 2, 1905, amending Section 4050 of the Political Code.

This section, as amended, reads:

“Section 4050. All moneys collected for licenses must be paid into the treasury of the county in which the same was collected, fifty per cent thereof, for the use of the county, and forty-five per cent thereof must be paid over by the county treasurer to the State treasurer for the use of the State.”

The subject of licenses is within the province of the legislature, and it may at any time increase or decrease the amount of the license, or may repeal the law entirely. It may likewise provide for the manner in which the moneys collected may be distributed.

The section of law quoted, you will notice, only makes provision for the distribution of ninety-five per cent of the amount collected. The other five per cent is set aside to create a state bounty fund, as provided in

Section 3075 of the Political Code, and is also paid into the state treasury by the county treasurer.

The second question may be briefly answered by saying that the present treasurer may do anything with reference to the collection of taxes or licenses, delinquent or otherwise, which his predecessor could do had the former administration continued. A liability for a tax or license ceases only by its payment or by action being barred thereon by the statute of limitations.

Respectfully submitted,
ALBERT J. GALEN,
Attorney General.