

License, for Sale of Malt Liquors.

Upon the state of facts presented, the brewing company, under the provisions of Sec. 2770, Revised Codes of Montana of 1907, is liable for a license tax of \$75 per annum.

See also opinion of Hon. C. E. Kumpe, August 17, 1911.

July 31, 1914.

Hon. John L. Slattery,
County Attorney,
Glasgow, Montana.

Dear Sir:

I am in receipt of your communication under date of June 29th, asking for my opinion as to the license requirement under the following state of facts:

"A Minnesota corporation engaged in manufacturing and selling malt liquors, has an agent at Glasgow, to whom it ships beer in carload lots. The agent stores the liquor in his warehouse, from which he fills and delivers orders as they are given to him by the retail dealers in the city. The bills for beer are sent to an agent of the brewing company at Mondak who collects for the company."

Under this state of facts, I am of the opinion that the brewing company is liable for a license tax of \$75 per annum, under the provisions of Section 2770, Revised Codes of Montana, 1907.

This question has heretofore received consideration by this office in an opinion to Hon. C. E. Kumpe, State Examiner, under date August 17, 1911, which opinion is found in Volume 4 Opinions of Attorney General, page 242, to which opinion you are referred.

Yours very truly,

D. M. KELLY,
Attorney General.