

Workman's Compensation Law, Fund. Industrial Accident Fund. First Payment Into. Pay-Rolls, First Payment Upon.

The first payment made into the Industrial Accident Fund must be made upon actual pay-rolls for the months of April, May and June of 1915.

June 2, 1915.

Industrial Accident Board,
Helena, Montana.

Gentlemen:

Replying to your letter of the 22nd ultimo, wherein you ask for an opinion of this department respecting the collection of the first payment which shall be made for the months of April, May and June, 1915, will say that Section 40 (f) of Chapter 96, Laws of 1915, expressly provides that:

"The first payment shall be collected upon the payrolls of the months of April, May and June, 1915 * * *

The language used, as you will note, is mandatory, and leaves no possible chance for doubt as to its meaning. It cannot be assumed, in view of the positive declaration above set forth, that any estimation may be made in the case of employers who are running going concerns. This estimation may, however, be made where an employer comes in at some intermediate period, as provided in the same section.

It is, perhaps, unfortunate that the statute says this collection must be made on or before the 15th day of July, but the wording of the section is very plain and admits of no further construction. You are therefore, advised that, as to going concerns, the first payment must be made and collected upon the actual payrolls for the months above mentioned.

Yours very truly,

J. B. POINDEXTER,

Attorney General.