

Revenue Stamp, Requirement of. Stamp, Revenue, When Required.

If the act performed by an official is in the discharge of his official duties, no revenue stamp is required. If the act performed by the official is not any part of his official duties necessary in operating the general machinery of the government, the stamp must be affixed.

December 9, 1914.

Hon. State Board of Examiners,
Helena, Montana.

Gentlemen:

I am in receipt of your inquiry submitting the question:

OPINIONS OF THE ATTORNEY GENERAL

"Is a revenue stamp required on bounty claims, and if so, the amount thereof?"

Under the Revenue Act of October 22nd, 1914, as interpreted by the Treasury Department, it is provided

"Certificates of any description required by law, not otherwise specified in this Act, 10c."

The affidavit of the claimant to a bounty claim is required by law. Hence, under the ruling of the Treasury Department, the revenue stamp of ten cents should be affixed. It is further provided in the interpretations of the law made by the Treasury Department:

"If the act performed, or the certificate issued by the officer is in the discharge of an official function necessary in operating the general machinery of the government, it is exempt."

Hence, the certificate of the sheriff to the bounty claim, or the certificate of any officer to the same, which is required by law, as a part of the official duty of such officer, is not subject to the Act, and no stamp need be affixed.

Yours very truly,

D. M. KELLY,

Attorney General.