

**Industrial Accident Board—Revocation Workmen's Compensation—Employer—Payroll.**

The Industrial Accident Board has power to revoke the right of an employer to the benefits of the Workmen's Compensation Act for refusal to furnish the payroll in accordance with the statute.

Jerome G. Locke, Esq.,  
Chairman Industrial Accident Board,  
Helena, Montana.

My dear Mr. Locke:

You have requested my opinion as to whether the Industrial Accident Board has power to revoke the privilege of an employer to the benefits of the Workmen's Compensation Act when the employer has persistently failed to report to the Board the accidents to workmen, pursuant to the provisions of Section 2934 of the Revised Codes of 1921, and resolutions of the Board made in pursuance thereof, and when the employer has failed to comply with repeated requests made by your department to furnish the annual payroll so as to enable the Board to adjust the annual payment of the employer.

You state that in a certain case the employer has failed to reply to repeated demands made by you that he furnish the payroll for the year ending December 31, 1922.

Section 2940, R. C. M. 1921, treats of the powers of the Board and provides:

"The Board is hereby vested with full power, authority, and jurisdiction to do and perform any and all things, whether herein specifically designated or in addition thereto, which are necessary or convenient in the exercise of any power, authority, or jurisdiction conferred upon it under this act."

Section 2952, R. C. M. 1921, provides:

"The Board shall have continuing jurisdiction over all its orders, decisions, and awards, and may, at any time, upon notice, and after opportunity to be heard is given to the parties in interest, rescind, alter, or amend any such order, decision, or award made by it upon good cause appearing therefor. Any order, decision, or award rescinding, altering, or amending a prior order, decision, or award, shall have the same effect as original orders or awards."

Under the facts that you have submitted, the situation is similar to that of an employer who has not made the payments required under the Act to entitle him to the benefits of the Act. In order to adjust the payment for the year 1922, it may be necessary for the employer to pay an additional amount to the Board, depending upon the payroll of the employer.

It is, therefore, my opinion that if the employer refuses to furnish the payroll in accordance with Section 2884, R. C. M. 1921, it is equivalent to a refusal to make the payments required by the Act to entitle the employer to its benefits, and that it gives the Industrial Accident Board the authority to revoke the right of the employer to the benefits of the Act, after notice given and hearing had, as provided in Section 2952 above.

Very truly yours,

WELLINGTON D. RANKIN,  
Attorney General.