

Foreign Corporations—Corporations—Reports—Charitable Corporations—Annual Statements.

Eleemosynary, fraternal and charitable foreign corporations are not exempted from making the annual report required by section 6654, R. C. M. 1921.

C. T. Stewart, Esq.,
Secretary of State,
Helena, Montana.

November 6, 1925.

My dear Mr. Stewart:

You have requested my opinion whether you should require an annual statement provided for by section 6654, R. C. M. 1921, from eleemosynary, fraternal and charitable organizations.

Section 6651, R. C. M. 1921, provides in part as follows:

"All foreign corporations or joint stock companies, except foreign insurance companies and corporations otherwise provided for, organized under the laws of any state, or of the United States, or of any foreign government, shall, before doing business within this state, file in the office of the secretary of state, and in the office of the county clerk of the county wherein they intend to carry on business, a duly authenticated copy of their charter, or articles of incorporation, and also a statement, verified by oath of the president and secretary of such corporation, and attested by a majority of its board of directors, showing: * * * "

Section 6654, R. C. M. 1921, provides that every corporation enumerated in section 6651, supra, shall file an annual report, etc.

The words "except foreign insurance companies and corporations otherwise provided for" as used in section 6651 refer to corporations from which reports are required in some other manner. I find no such requirement pertaining to the other corporations in question nor is there any statute exempting such corporations from this general statutory provision.

While the necessity of requiring this report from eleemosynary, fraternal and charitable organizations is not very evident, yet inasmuch as the statute provides that the report be filed by all foreign corporations and these kind of corporations do not come within the exception mentioned therein, it is my opinion that a strict compliance with the statute requires that they file the report therein provided for.

Very truly yours,

L. A. FOOT,
Attorney General.