

Net Proceeds — Statements — Board of Equalization — Mining.

A person engaged in mining in 1926, but not in 1927, must make the statement to the board of equalization of the net proceeds in 1926.

State Board of Equalization,
Helena, Montana.

October 7, 1927.

Gentlemen:

You have requested my opinion whether a person or corporation engaged in mining in the year 1926 must make a statement or report to the board of equalization, as required by chapter 139, laws of 1927, when such person or corporation is not engaged in mining on the same property in 1927.

Had the legislature made no change in the law in 1927 there is no question in my mind that the person or corporation engaged in mining in 1926 would have been obliged under chapter 191, laws of 1925 to make the statement or report to the state board of equalization, as required by chapter 191, even though such person or corporation was not engaged in mining in 1927. The rule has in no manner been changed by the enactment of chapter 139, laws of 1927.

It is therefore my opinion that any person or corporation engaged in mining in the year 1926 must make the statement or report to the state board of equalization, as provided by law, even though such person or corporation is not engaged in mining on the same property in 1927.

Very truly yours,

L. A. FOOT,
Attorney General.