

**Secretary of State—Articles of Incorporation—Filing Fees
—Mutual Life Insurance Companies.**

A mutual life insurance company, having no capital stock, is required to pay a fee of \$50.00 for filing its articles of incorporation, under Section 145, R.C.M., 1921.

W. E. Harmon, Esq.,
Secretary of State,
Helena, Montana.

January 11, 1930.

My dear Mr. Harmon:

You have requested my opinion as follows:

Articles of incorporation of Pacific Northwest Life Insurance Company (a mutual company formed under Chapter 20, Part III of the civil code), will presently be presented to your office for filing. The corporation has no capital stock and is a mutual company formed for the benefit of its members. You request an opinion as to what fee you should charge.

Section 146, R.C.M. 1921, provides as follows:

“The secretary of state shall charge and collect from each foreign or domestic religious society, church, organization for religious purposes and fraternal society not having capital stock, and not being organized for the purpose of profit hereafter organized, a fee of twenty dollars for all services in connection with the issuance of certificate, filing and recording.”

The company does not come within the above class of organizations and accordingly the provisions of that section requiring a fee of \$20.00 for filing articles of incorporation do not apply in this case.

Section 145, R.C.M. 1921, provides a certain rule for the computation of fees for recording and filing articles of incorporation, which fees are computed upon the capital stock. But it is therein further provided:

“Providing, that no fee for filing any articles of incorporation or increase of capital stock shall be less than fifty dollars, except religious societies, churches, and organizations for religious purposes, not having a capital stock, and not being organized for the purpose of profit.”

It is unnecessary to determine whether subdivision 18 of Section 145, which provides that the secretary shall charge for “filing any other paper not otherwise herein provided for, one dollar for filing and twenty cents per folio for recording” applies in this case. A computation on that basis would result in a fee less than \$50.00, the minimum provided for filing the articles, so that the minimum of \$50.00 would be required even though this provision would apply.

You are accordingly advised that you should charge \$50.00 for recording and filing these articles.

Very truly yours,
L. A. FOOT,
Attorney General.