

the power of a county to collect a license tax from transient merchants.

Section 1 of Chapter 182, Laws of 1925, defines what a transient retail merchant is, and clearly sets out that every such merchant retains the character of a retail merchant for one year after beginning business. The same section defines "temporary premises" and temporary premises, as so defined, covers practically every conceivable kind of a location that such merchant or any other kind of merchant might use as his place of business. A literal interpretation of Section 1 on these two points necessarily includes as a transient retail merchant every merchant that has not been in business in the locality for one year.

The following sections of the above named chapter 182 provide that transient merchants may either pay \$5.00 per week for the privilege of doing business in the locality, or give a bond of \$1,000 with satisfactory security in order to escape paying such license fee of \$5.00 per week. In applying for the privilege of doing business, and furnishing his bond, he must make affidavit that he intends to become a permanent merchant in the locality and to continue in business for more than one year.

Under said Chapter 182 we do not see how you can avoid requiring every merchant who begins business in your locality to comply with either one or the other of these provisions.

Opinion No. 14

Licenses—Merchants—Transient Merchants.

HELD: Under the facts, every merchant who begins business must comply with either one or the other of the provisions of Sec. 1 of Chapter 182, Laws of 1925.

January 10, 1933.

You have requested my opinion on