

Opinion No. 181**Cigarettes—Stores—Licenses—Chain
Stores.**

HELD: A license must be obtained for each store wherein cigarettes are sold in this state.

April 26, 1933.

This office is in receipt of your inquiry as to whether or not a person who is the owner of more than one establishment at which cigarettes are sold shall pay more than one license.

Section 2435, Revised Codes, provides: "Every person, or persons, who is engaged in the business of selling cigarettes, cigarette paper, or the material used in the making of cigarettes except tobacco shall pay a license of \$25.00 per annum." The language of this statute is that every person engaged in such business shall pay one tax of \$25.00. This might seem to permit a person holding one license to operate one, or a dozen or more stores. I do not so interpret the law. Certainly if an individual or corporation should operate a chain of stores or business, in justice and to be equitably taxed with others in the same business it would seem that a license tax for each store should be required.

Certainly at each store conducted it will be necessary for at least one person to be engaged in the business of selling cigarettes and, as each person engaged in the business must pay a tax, therefore for every establishment at least one license fee must be paid.

Section 2413, R. C. M., 1921, is a general statute in relation to procuring licenses, which statute in part provides as follows: "Separate licenses must be obtained for each branch establishment or separate house of business located in the same county."

It is clear from these two statutes that a separate license is required for each place where cigarettes are sold.

Note: See Chap. 28, Laws of 1933-34.