

Opinion No. 240**Beer—Taxes—Statutes—Construction.**

HELD: That under the Montana Beer Act, a license tax of fifty cents per barrel cannot be collected where beer is imported from a non-resident brewer by a wholesaler at Billings and resold in the State of Wyoming and delivered in the State of Wyoming.

June 14, 1933.

You ask if a license tax of fifty cents per barrel is required where beer is imported from a non-resident brewer by a wholesaler at Billings and re-sold in the State of Wyoming and delivered in the State of Wyoming.

The tax of fifty cents per barrel is covered by section 13, (subdivision 3) and section 20 of Chapter 106, Laws of 1933. Subdivision 3 of section 13 imposes a tax of fifty cents per barrel for beer sold by a licensed brewer. Section 20 provides for the same tax on beer manufactured outside of this state and sold herein by any wholesaler. As the condition described by you is not covered by the provisions of either of the sections cited it is my judgment that the tax of fifty cents a barrel cannot be collected on such sales.