

Opinion No. 309.

Licenses—Architects—Builder—Contractor—Manufacturer—Payment of License—Counties.

HELD: The license fee required by Section 2441, R. C. M. 1935, must be paid on a business of \$15,000 per year whether it be gross or net, and it must be paid in the county where the principal place of business is located.

June 29, 1936.

Hon. Frank H. Johnson
State Examiner
The Capitol

You have called attention to Sec-

tion 2441, Revised Codes, reading as follows:

"Every architect, builder, contractor, or manufacturer, doing a business of more than fifteen thousand dollars per year, must pay a license of ten dollars per quarter."

and have asked for my opinion whether the amount mentioned therein has reference to gross or net business, and whether such license fee should be paid in the county where the office is located or in any county in which the person may be doing business.

In the absence of limitation or express provision by statute, I am of the opinion that anyone mentioned in this section who does a business of more than \$15,000, whether it be gross or net, must pay the license fee. One who does a gross business of over \$15,000 does a business of over \$15,000 and, therefore, comes within the provision of the statute.

It is also my opinion that the license fee should be paid in the county where the persons named in the statute have their principal place of business and not in the county where they may be doing business. If it were in the county where they are doing business they would be required to pay the license fee in each county where they were doing a business of more than \$15,000 per year; whereas, it was the evident intention of the statute to require them to pay only one license fee.