

**Opinion No. 260.****Cities and Towns—License Fees.**

HELD: A city or town has the power to impose a license fee upon a dentist duly licensed to practice his profession under a state law even though such license fee is greater than the state license.

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March 14, 1938.

Dr. Leonard A. Jenkin  
Secretary, Montana State Board  
of Dental Examiners  
Great Falls, Montana

Dear Dr. Jenkin:

You have requested my opinion on the question of whether a city or town

may by ordinance impose a license fee of \$2.00 per quarter upon a dentist duly licensed to practice his profession under a state law requiring the payment of a \$4.00 license fee per annum.

Section 5039.2, R. C. M. 1935, provides:

"The city or town council has power: To license all industries, pursuits, professions, and occupations, and to impose penalties for failure to comply with such license requirements."

Subdivision 3, Section 5039, R. C. M. 1921, placed a limitation upon the amount of such license fee of cities and towns to the effect that the amount to be paid for such license must not exceed the sum required by the state law when the state law required a license fee. By Chapter 115, Laws of 1925, this limitation was removed and since then the statute has been as it now reads.

It is therefore my opinion that a city or town has the power to impose such license fee, but as we have no other facts before us, we do not otherwise pass upon the validity of the statute.