

Opinion No. 25.**Licenses—License Fees, Disposition of.**

HELD: License fees provided by Section 2441, R. C. M., 1935, should be disposed of in accordance with the provisions of Section 2420 Id.

March 7, 1939.

Hon. W. A. Brown
State Examiner
The Capitol

Dear Mr. Brown:

You have submitted the following:

“Should moneys collected for licenses under the provisions of Section 2441, R. C. M., 1935, be distributed in accordance with the provisions of Section 2420, R. C. M., 1935, and, if not, what disposal should be made of such moneys?”

Section 2441, R. C. M., 1935, reads:

“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.”

Section 2420 provides:

“All moneys collected for licenses must be paid into the treasury of the county in which the same are collected. The county treasurer shall retain fifty per cent thereof for the use of the county, he shall pay over forty-five per cent thereof to the state treasurer for the use of the general fund of the state and he shall pay over five per cent thereof to the state treasurer for the use of the state bounty fund.”

We find no other section except the last named section, which directs how such license fees shall be disposed of and we are therefore of the opinion that the disposition of such fees must be made in accordance with said Section 2420. We call attention to the case of *State v. Hennessy Co.*, 71 Mont. 301, 230 Pac. 64, where the county treasurer of Silver Bow County demanded that the company pay a manufacturer's license. Upon refusal, the action was brought by the state, resulting in a judgment for the plaintiff, which was upheld in the Supreme Court.