

No. 398

**SECRETARY OF STATE, fee for filing judgment dissolving corporation—FEES—CORPORATIONS—JUDGMENTS DISSOLVING CORPORATIONS, fees for filing copies of**

**Held: Secretary of State must charge fee prescribed by Subdivision 18, Section 145, Revised Codes of Montana, 1935, for filing copy of judgment dissolving corporation.**

April 14, 1942.

Honorable Sam W. Mitchell  
Secretary of State  
State Capitol  
Helena, Montana

Dear Mr. Mitchell:

You ask if you must charge the fee prescribed by Subdivision 18 of Section 145, Revised Codes of Montana, 1935, for filing and recording a copy of a judgment dissolving a corporation tendered you by the clerk of the district court under Section 9927, Revised Codes of Montana, 1935.

Section 145, Revised Codes of Montana, 1935, prescribes the fees you must charge; and if a charge should be imposed for the filing of this instrument, it must be under Subdivision 18 of Section 145, which provides, inter alia:

“For filing any other paper not otherwise herein provided for, one dollar for filing and twenty cents per folio for recording.”

While Section 4887, Revised Codes of Montana, 1935, relating to fees charged by county officers, contains an all-inclusive exemption of charges to the state, counties, subdivisions or public officers acting therefor, no such broad exemption is granted by Section 145, supra, relating to fees charged by the secretary of state, which in that respect provides:

“That no member of the legislative assembly, or state or county officer, can be charged for any search relative to matters appertaining to the duties of his office; nor must he be charged any fee for a certified copy of any law or resolution passed by the legislative assembly relative to his official duties.”

The filing of a copy of a judgment dissolving a corporation does not come within the exemption granted by Section 145, irrespective of who tenders the instrument for filing.

See: Volume 16, Report & Official Opinions of Attorney General,  
No. 195.

It is noteworthy Chapter 102 of the Civil Code of Montana, 1935, affording another method of dissolution, does not require the copy of a statement of dissolution to be filed by the clerk of court, but only that it be filed.

I conclude, therefore, you must charge the fee prescribed by Section 145 in this instance.

Sincerely yours,

JOHN W. BONNER  
Attorney General