

## Opinion No. 33.

Corporations—Foreign Corporations—  
Fees.

**Held:** Fees to be charged foreign corporations on increased capital stock as shown by annual report, under the provisions of Section 145.4, Revised Codes of Montana, 1935, are those prescribed by Section 145.1, Revised Codes of Montana, 1935.

April 26, 1945.

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

Dear Mr. Mitchell:

You request my opinion on the construction of Section 145.4, Revised Codes of Montana, 1935, relative to basis of fee to be charged foreign corporations on increase of capital stock as shown by the annual report filed by such corporations.

You advise me the Great Western Sugar Company, a foreign corporation, was admitted in this state in 1916, at which time the fees applicable were provided in Section 1 of Chapter 37, Laws of 1915. Since that time the fees have been increased and now are as provided by Section 145.1, Revised Codes of Montana, 1935. The Great Western Sugar Company contends the fees on increase of its capital stock as shown by report filed for the year 1944 should be calculated on the 1915 Act in accordance with the provisions of Section 145.4, Revised Codes of Montana, 1935.

Section 145.4, Revised Codes of Montana, 1935, provides:

“Whenever such report shall show a greater proportion of the capital stock of such foreign corporation represented by its property and business in Montana than that upon which the fee for filing the charter of articles of incorporation was based, such foreign corporation at the time of filing such report, shall pay additional fee as it would have been required to pay for filing if such fee had been calculated on the basis of the proportion of the capital stock represented by its business and property in Montana as shown by such report.”

This office has twice passed upon this question. In Opinions No. 177 and No. 212, Volume 15, Report and Official Opinions of Attorney General, Attorney General Nagle held the fee to be charged was provided by Section 1 of Chapter 169, Laws of 1931, now Section 145.1, Revised Codes of Montana, 1935. I have given much consideration to these questions and must agree with the conclusions therein reached.

While the wording of Section 145.4 is not as clear as it might be, yet after a consideration of all the statutes applicable, and a review of the authorities, it appears to me the conclusion reached by Attorney General Nagle is the only logical one in the premises.

It is therefore my opinion you are authorized to charge said foreign corporations the fees provided by Section 145.1, Revised Codes of Montana, 1935, on the amount of additional capital stock as shown by the annual report of such corporations filed in your office, as required by law.

Sincerely yours,  
R. V. BOTTOMLY,  
Attorney General