

treasurer may not request a license fee under and by virtue of Section 2439, supra.

October 25, 1945.

Mr. E. Gardner Brownlee
County Attorney
Ravalli County
Hamilton, Montana

Dear Mr. Brownlee:

You have requested my opinion as to whether the county treasurer, by virtue of Section 2439, Revised Codes of Montana, 1935, may request a license fee of \$25.00 from a theatre operator.

This office held in Opinion No. 441, Volume 19, Report and Official Opinions of the Attorney General, that Section 2439, Revised Codes of Montana, 1935, was by implication repealed by Chapter 91, Laws of 1937. It was stated in the above opinion that "by the repeal of Section 2439, Revised Codes of Montana, 1935, there was no longer a license tax to be paid by moving picture shows thereunder." It is evident that the county treasurer may not, by virtue of Section 2439, request a license fee of \$25.00 from a theatre operator. The license fee provided for in Chapter 91, Laws of 1937, is to be paid to the State Board of Equalization, thereby avoiding any collection by the county treasurer.

It is therefore my opinion, in concurrence with Opinion No. 441, Volume 19, Report and Official Opinions of the Attorney General, that Section 2439, Revised Codes of Montana, 1935, was by implication repealed by Chapter 91, Laws of 1937, and as a result thereof, the county treasurer may not request a license fee under and by virtue of Section 2439, supra.

Sincerely yours,
R. V. BOTTOMLY,
Attorney General

Opinion No. 88.

**Theatre Operators—County Treasurer
—License Fees.**

Held: In concurrence with Opinion No. 441, Volume 19, Report and Official Opinions of the Attorney General, Section 2439, Revised Codes of Montana, 1935, was by implication repealed by Chapter 91, Laws of 1937, and as a result thereof, the county