

of billiards, played on a table semi-circular at the top end, usually about three feet six inches wide. The game is played by two or more, one against the other and a cue is used. Websters dictionary is to the same effect and points out that there are several varieties of the game of bagatelle. The salient features of the present "bank pool" or "skill pool" are remarkably like that of the older game of "bagatelle".

It is therefore my opinion that the proprietor of such table must pay for and obtain a license for possessing a "bank pool" or "skill pool" table, under the Section 84-3201, R.C.M., 1947, as amended.

"License must be obtained for the purpose hereinafter named, for which the county treasurer must require payment as follows:

1. Each proprietor of a billiard, pool, or bagatelle table not kept exclusively for family use, for each table three dollars and seventy cents (\$3.70) per quarter; and for a bowling alley, five dollars (\$5.00) per quarter for each alley; but no license must be granted for a term of less than three months."

Very truly yours,
ARNOLD H. OLSEN,
Attorney General.

Opinion No. 96

Taxes — Licenses — Bagatelle Tables — Bank Pool

HELD: 'Bank pool' or 'skill pool' is the game of 'bagatelle' and is played upon a bagatelle table and the proprietor of each such table must pay the proper license fee as prescribed by Section 84-3201, R.C.M., 1947, as amended.

December 1, 1956

Mr. Smith McNeill
County Attorney
Lincoln County
Libby, Montana

Dear Mr. McNeill:

You have requested my opinion of the taxability of those particular games of amusement sometimes known as "bank pool" or "skill pool."

It is my understanding that such games are played upon a table containing pockets, with balls and cues. The object of the game is somewhat similar to the more familiar game of billiards or pool. However, this is a game, or a variation of a game, of older origin, called "bagatelle". In the case of *Kitt v. City of Chicago*, 112 N.E. (2d) 607, 415 Ill. 246, bagatelle was described as a game similar to pool or billiards played upon a table with a cue. The *Encyclopedia Americana* describes bagatelle as a table ball game of the class