

VOLUME NO. 33**Opinion No. 13****TAXATION - license taxes - bowling alley.****HELD: The proper license fee, as prescribed by section 84-3201, R.C.M. 1947, must be paid for each alley or lane in a building housing a group of such alleys or lanes.**

December 10, 1969

John A. Dowdall, State Examiner
Office of the State Examiner
Sam W. Mitchell Building
Helena, Montana 59601

Dear Mr. Dowdall:

You have requested my opinion on the following question: Does the word "alley" referred to in section 84-3201, R.C.M. 1947, concern the entire establishment in which several bowling lanes may be housed, or to the individual bowling lanes themselves?

The statute in question is section 84-3201, Revised Codes of Montana, 1947. That section provides in part:

"License must be obtained for the purposes 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.”(Emphasis supplied.)

An interpretation of section 84-3201, R.C.M. 1947, turns on the meaning of “bowling alley”. Webster’s Third New International Dictionary contains the following definition:

“A hardwood lane at the end of which pins are set up for bowling and down which a ball is bowled; the building housing a group of such units.”

Although a “bowling alley” according to Webster can refer either to each lane or the building housing a group of lanes, a closer reading of the statute indicates the meaning intended by the legislature. Section 84-3201, R.C.M. 1947, contains the following words: “. . . and for a bowling alley, five dollars (\$5.00) per quarter for each alley.” By repeating the words “for each alley” it is my opinion that the legislature intended to levy a license fee against each lane or alley in a building housing a group of such lanes or alleys. Such an interpretation is consistent with a prior interpretation of section 84-3201, R.C.M. 1947, that a license fee must be paid for each billiard table in a business establishment — Opinions of the Attorney General, Volume 26, opinion 96.

Therefore, it is my opinion that the license fee, as prescribed by section 84-3201, R.C.M. 1947, must be paid for each alley or lane in a building housing a group of such alleys or lanes.

Very truly yours,

ROBERT L. WOODAHL
Attorney General