

Chapter 62

Cooperatives

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NOTES OF DECISIONS

A workers cooperative is entitled to exclude retained patronage dividends from gross income to the same extent as purchasing or marketing cooperatives, if the retained dividends satisfy certain requirements. *Linnton Plywood Assn. v. United States*, (1964) 236 F Supp 227.

FURTHER CITATIONS: *Kuhns v. State Tax Comm.*, (1960) 223 Or 547, 355 P2d 249.

ATTY. GEN. OPINIONS: Transfer of cooperative's property to a corporation in exchange for corporate stock, 1920-22, p 219; tax liability of cooperatives, 1928-30, p 135; cooperative plan defined, 1934-36, p 486; application of state unemployment compensation laws to cooperatives, 1934-36, p 771; cooperative plan and method of business explained and whether a cooperative is entitled to a certain personal exemption in operation of motor vehicles, 1936-38, p 344; when cooperative is exempt for Motor Transportation Act, 1936-38, p 624; whether membership fees are required, 1938-40, p 94; method of distributing net earnings, 1940-42, p 509; workers' productive cooperative, 1954-56, p 114.

LAW REVIEW CITATIONS: 16 OLR 180; 37 OLR 73; 5 WLJ 234.

62.005

LAW REVIEW CITATIONS. 37 OLR 73.

62.115

ATTY. GEN. OPINIONS: Validity of grower's cooperative deducting money from proceeds of the growers for a building fund and certain litigation, 1924-26, p 602; cab company as a cooperative, 1932-34, p 150; telephone business as a cooperative, 1932-34, p 173; truck owners' association as a cooperative, 1932-34, p 490; validity of proposed fish company's articles, 1934-36, p 486; electrical appliance wholesaler organizing as a cooperative, 1936-38, p 293; burial association organizing as a cooperative, 1936-38, p 430; whether membership fees are required in a cooperative, 1938-40, p 94; existing publishing company becoming a cooperative, 1938-40, p 389; whether shoo manufacturers can organize a cooperative, 1938-40, p 424; hardware jobber incorporating as a cooperative, 1938-40, p 751; transport company as a cooperative, 1940-42, p 468; whether business can incorporate as a cooperative where net earnings distributed in certain manner, 1940-42, p 509; authority of Board of Control to contract for the purchase of electric power from a cooperative, 1948-50, p 393.

LAW REVIEW CITATIONS: 37 OLR 73.

62.145

ATTY. GEN. OPINIONS: Whether membership fees are required in a cooperative, 1938-40, p 94.

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ATTY. GEN. OPINIONS: Whether business can incorporate as a cooperative where net earnings are distributed in different manner, 1940-42, p 509.

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ATTY. GEN. OPINIONS: Basis on which voting is done in a cooperative, 1920-1922, p 54.

LAW REVIEW CITATIONS: 37 OLR 74.

62.415

NOTES OF DECISIONS

Patronage dividend certificates which cannot be used without an act of distribution by the directors are not income until cash or other payment therefor is received. *Kuhns v. State Tax Comm.*, (1960) 223 Or 547, 355 P2d 249. **Distinguished in** *Linnton Plywood Assn. v. State Tax Comm.*, (1965) 241 Or 1, 403 P2d 708.

Earnings of plaintiff cooperative created by its worker-members are earnings of its worker-members and not of the corporation. *Linnton Plywood Assn. v. State Tax Comm.*, (1965) 241 Or 1, 403 P2d 708, rev'g 2 OTR 1.

FURTHER CITATIONS: *State Dept. of Agriculture v. Tillamook Cheese and Dairy Assn.*, (1968) 251 Or 393, 439 P2d 592, 442 P2d 608.

ATTY. GEN. OPINIONS: Whether business can incorporate as a cooperative where earnings are distributed in a different manner, 1940-42, p 509; disposition of unclaimed dividends and other credits of a cooperative whose affairs have been wound up, 1944-46, p 456; application of public utility law, providing for reserve fund for excess profits, to net proceeds of telephone cooperative revenue from nonmembers, 1966-68, p 188; application of Unclaimed Property Act to unclaimed certificates and interest checks, 1966-68, p 297.

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ATTY. GEN. OPINIONS: Application of Unclaimed Property Act to unclaimed certificates and interest checks, 1966-68, p 297.

62.435

ATTY. GEN. OPINIONS: When proposed sale and transfer of business and property of cooperative is invalid, 1920-22, p 219.

LAW REVIEW CITATIONS: 37 OLR 74.

62.510

ATTY. GEN. OPINIONS: Whether cooperative can provide for both capital stock and a membership fee, 1932-34, p 150; whether membership fees are required in a cooperative, 1938-1940, p 94; whether the articles must set forth the cooperative plan, 1938-40, p 424.

62.560

LAW REVIEW CITATIONS: 37 OLR 74.

62.610

LAW REVIEW CITATIONS: 37 OLR 74.

62.655

LAW REVIEW CITATIONS: 37 OLR 74.