Chapter 62

Cooperatives

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.


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

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 802; 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, 1938-38, p 293; burial association organizing as a cooperative, 1938-38, 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 shook 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.

LAW REVIEW CITATIONS: 37 OLR 73.

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

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

LAW REVIEW CITATIONS: 37 OLR 74.

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.


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.


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