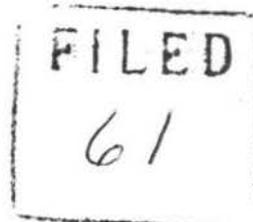


COUNTIES: Harrison County can increase
COUNTY SALES TAX: the sales tax authorized by
TAXATION - COUNTY SALES TAX: Section 67.547, RSMo Supp.
1988, from one-fourth of one
percent to one-half of one percent if authorized by a majority
vote of the governing body and approved by the majority of the
voters casting a vote on the proposal when submitted at a county
or state general, primary or special election.

March 22, 1989

OPINION NO. 61-89

Randall D. Thompson
Harrison County Prosecuting Attorney
Post Office Box 87
Bethany, MO 64424



Dear Mr. Thompson:

This opinion is in response to your question asking:

Can Harrison County impose by order of the
County Commission an additional 1/4 of one
percent county sales tax on all retail sales
made within Harrison County under the
provisions of Section 67.547 if there is
already in place a 1/4 of one percent sales
tax ordered by the County Commission under
Section 67.547, and approved by the voters?

In other words can the county enact more
than one sales tax under 67.547 if the total
aggregate amount of tax under 67.547 does
not exceed 1/2 of one percent?

Section 67.547, RSMo Supp. 1988, allows a county to impose
a county sales tax in addition to any and all other sales tax
allowed by law. The tax may be imposed at a rate of one-fourth
of one percent, three-eighths of one percent, or one-half of one
percent on the receipts from the sale at retail of all tangible
personal property or taxable services at retail within the
county adopting such tax. Section 67.547.3, RSMo Supp. 1988.
The tax must be authorized by a majority vote of the governing
body of the county, but it does not become effective unless
submitted to the voters of the county at a county or state
general, primary or special election, and approved by a majority
of the votes cast. Section 67.547.1, RSMo Supp. 1988.

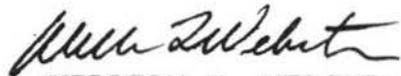
Randall D. Thompson

In your opinion request, you state the voters in Harrison County approved a one-fourth of one percent sales tax under Section 67.547 on April 5, 1988. The question to be resolved is whether that tax can be increased by an additional one-fourth of one percent to one-half of one percent under the terms of the statute. The primary rule of statutory construction is to ascertain the intent of the lawmakers from the language used, to give effect to that intent if possible, and to consider words used in the statute in their plain and ordinary meaning. Metro Auto Auction v. Director of Revenue, 707 S.W.2d 397, 401 (Mo. banc 1986). Section 67.547, RSMo Supp. 1988, permits a maximum levy of one-half of one percent for this particular sales tax. There is nothing in the statute which would prevent the county from raising its current levy to one-half of one percent. However, under the specific terms of the statute, the increase would have to be authorized by a majority vote of the governing body and approved by the majority of the voters casting a vote on the proposal when submitted at a county or state general, primary or special election.

CONCLUSION

It is the opinion of this office that Harrison County can increase the sales tax authorized by Section 67.547, RSMo Supp. 1988, from one-fourth of one percent to one-half of one percent if authorized by a majority vote of the governing body and approved by the majority of the voters casting a vote on the proposal when submitted at a county or state general, primary or special election.

Very truly yours,



WILLIAM L. WEBSTER
Attorney General