

DOG TAX: OPERATION OF LOCAL OPTION LAW.

12-27  
December 21, 1934.



Honorable W. W. Crockett,  
Attorney at Law,  
New London, Missouri.

Dear Sir:

This is to acknowledge receipt of your request for an opinion dated November 23, 1934, which reads as follows:

"At the November election the proposition to license dogs was submitted to the voters of this county and carried by a good majority, and the County Clerk has published the result of such election on that proposition, and same is now a law in this county.

When shall the officers of this county proceed to collect such license fees and when can metal plates, etc., as required by such law, be had, and what proportion of the yearly fee should be collected, if any?

It seems that the year would begin July 1st next. What is our status from the present until that date?"

This is purely a statutory proposition and we must be governed by Article 12 in its entirety, which begins with Section 12872, R. S. Mo. 1929, and includes Section 12881, R. S. Mo., 1929.

The law is operative from the time the publication is made, giving the result of the election. Section 12881, R. S. Mo., 1929 reads in part as follows:

"\* \* \* \* \* If the majority of the votes cast upon the subject be in favor of license tax on dogs, the county court shall spread the result of such election upon its records and give notice thereof by publication in some newspaper printed and published in such county and such law shall become operative from the time such publication is made."

The process of issuing dog licenses and securing the required metal discs is fully set forth in Sections 12874 and 12876, R. S. Mo. 1929,

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which must be done in cooperation with the office of the Secretary of State, and the County Clerk.

In conclusion, it is our opinion that the dog owners of your county are subject to a tax effective from the date of the publication of the results of the election. That the metal discs, license receipts and etc., must be secured from the Office of the Secretary of State.

Respectfully submitted,

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HARRY G. WALTHER, JR.,  
Assistant Attorney-General

APPROVED:

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ROY McKITTRICK,  
Attorney-General.