

RELATING TO POWER OF CITIES OF THE THIRD CLASS TO
LEVY A LICENSE TAX ON BARBER SHOPS, BEAUTY PARTLORS, ETC.

5-10
May 9, 1934



Dr. William L. Davis
Mayor of Nevada
Nevada, Missouri

Dear Doctor:

We acknowledge your letter of date May 1st, 1935, in which you inquire as follows:

"I very much desire your opinion regarding power of the City to assess and collect City Occupation License Tax on Barber Shops and Beauty Shops. If Beauty Shops are classed as professions, possibly they could not be taxed locally.

Thanking you very much, I am...."

I.

Cities of the third class have power and authority to levy a license tax on barbers, barbershops, hair dressers, hair dressing shops and beauty shops.

Section 6840 Revised Statutes of Missouri, relating to cities of the third class, provides in part as follows:

"The council shall have power and authority to levy and collect a license tax on barbers, barbershops, hair dressers, hair dressing shops, whether conducted in connection with other businesses or separate, and beauty parlors...."

The above statute enumerates the kinds of businesses, or the callings, vocations or pursuits which may be taxed, and in as much as barbers, barber-shops, hair dressers, hair dressing shops and beauty parlors are enumerated in the statute, from which the power is derived to tax, it follows that the city councils of cities of the third class may by ordinance levy a license tax on such businesses, callings, vocations or pursuits.

If such were not enumerated in the statute, then the city could not tax them.

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In *City of Fulton v. Craighead*, 164 M. A. l. c. 91, the court speaking through Judge Ellison said in part as follows:

"The statute (section 9253) enumerating the kinds of business, or the callings, vocations or pursuits, which may be taxed, does not name plumbing as one of them. Nor is there anything in any other statute from which the power is either fairly or necessarily implied. (*City of Independence v. Cleveland*, 167 Mo. 384.) Therefore the city of Fulton must look to the Legislature, instead of the courts, for the requisite power."

In view of the foregoing statute and decision, we hold that a city of the third class has the power and authority to levy a license tax on barbers, barber shops, hair dressers, hair dressing shops and beauty parlors.

Respectfully submitted,

W. W. Barnes

Assistant Attorney General

APPROVED:

Attorney-General