

TAXATION: House Bill 124 page 166, Laws Missouri Extra Session 1933-1934, not a temporary measure.

12-27

December 26, 1934.



Hon. Jim Wells
Collector of Revenue
Buchanan County
St. Joseph, Missouri

Dear Mr. Wells:

Acknowledgment is herewith made of your request for an opinion of this office on the following matter:

"I am writing you in regard to the penalties that will be effective January 1, 1935. We are operating now under House Bill #124 which makes penalties apply on all back taxes as of 1933.

I am wondering whether this will continue throughout the new year or whether we will have to revert back to the old high penalties that were effective prior to the passage of this bill.

I have had a great many requests for statements of delinquent taxes figured for payment some of them in January, others in February, 1935 and I am at a loss as to how to figure these penalties."

Senate Bill 125, page 166 Laws of Missouri, Extra Session, 1933-34, reads as follows:

"That all penalties and interest on personal and Real Estate Taxes, delinquent for the year 1933 and prior years shall be computed after December 31, 1933, on the same penalty basis as the taxes delinquent for the year 1933 until paid."

It is to be noted that the foregoing section makes no limitation upon the time during which the taxes must be paid to obtain the benefit of the relief thereby given. This law is quite different from Senate Bill 40, page 152 Laws, Missouri, 1933-34, Extra Session, which provides:

"Section 3. The provisions of this act shall cease and be of no effect after December 31, 1933."

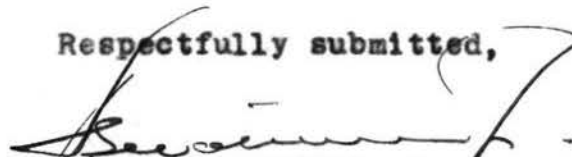
And Senate Bill 80, Laws Missouri 1933, page 423, which provides:

"Provided, further, that after Dec. 31, 1933, all penalties, interest and costs as aforesaid shall be restored and be in full force and effect for the full period of time since their accrual and as if this act had not been passed."

By the provisions of this act it is apparent that the State and County have finally and fully remitted the penalties which accrued prior to 1932 and that hereafter so long as this law is effective, delinquent taxes for 1932 and prior years are to be considered insofar as the calculation of penalties and interest are concerned, as 1933 taxes.

Therefore, it is the opinion of this office that baring further legislative action, you should during January and February and thereafter, accept taxes for the years 1932 and prior years and require only the penalties to be paid upon such taxes as you would compute for like taxes delinquent for the year 1933.

Respectfully submitted,



HARRY G. WALTNER, Jr.,
Assistant Attorney General

APPROVED:

ROY MCKITTRICK,
Attorney General

HGW:MM