

LICENSES: When county courts may impose a license tax on roller rinks or skating rinks.

6-26
June 26, 1935.



Mr. Cortland Minor
Clerk, Randolph County Court
Huntsville, Missouri

Dear Sir:

This Department wishes to acknowledge your request for an opinion wherein you state as follows:

"Is there any authority where County Courts can place a license on skating rinks outside of city limits."

Section 14327 R. S. Missouri 1929, provides:

"The county court of every county in this state having a population of fifty thousand inhabitants or more, and lying adjacent to cities that now have or that may hereafter have a population of three hundred thousand inhabitants or more, and the county court of all counties which now have or which may hereafter have a population of not less than one hundred fifty thousand inhabitants and nor more than five hundred thousand inhabitants, shall, at the way term of the county court of each year, impose, by an order entered of record, a license tax, such as the court may deem proper and reasonable, upon all theatrical or minstrel performances, exhibits, shows, circuses, menageries, roller rinks, or any other

kind of public exhibitions; also scenic or gravity railways, cane racks, shooting galleries, baby racks, knife boards, or any other kind of avocation, set up in connection therewith; and it shall be unlawful for any person, association, company, corporation, or copartnership of persons (except if the same be for religious, educational or charitable purposes, then it shall be exempt from such license tax), to give, perform or present, exhibit or set up any theatrical or minstrel performances, exhibits, shows, circuses, menageries, roller rinks, or any other kind of public exhibitions, or scenic or gravity railways, cane racks, shooting galleries, baby racks, knife boards, or any other kind of avocations, set up in connection therewith, without first taking out a license therefor from the county clerk and paying the license tax imposed by the county court, as aforesaid, which shall be paid into the county treasury for the use of the general revenue fund of the county: Provided, this and the following section shall not apply to any performances exempted from license or other tax by section 14326: Provided further, that in any such county having a county license inspector, it shall be his duty to diligently see that all such licenses are taken out and that such license taxes are paid, and he shall make such reports and perform his duties under such regulations as may be prescribed by the county court."

Under the above section, the county court of every county in this state having a population of fifty thousand inhabitants or more, and lying adjacent to cities that now have or that may hereafter have a population of three hundred thousand inhabitants or more, and the county court of all counties which now have or which may hereafter have a population of not less than one hundred fifty thousand inhabitants and not more than five hundred thousand inhabitants, shall at the May term of the county court of each year, impose, by an order entered of record, a license tax, such as the court may deem proper and reasonable, upon roller rinks and various other shows and exhibitions specifically enumerated in Section

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14327, supra. The county court meets at the May term of each year and determines the amount of tax it will impose, and enters it as a matter of record, so that parties coming within the scope of the article have a method of determining in advance the license tax that they will be required to pay.

We are, therefore, of the opinion that if your county court falls within the above statutory requirements as to population, it may place a license tax on roller rinks or skating rinks outside of the city limits.

Respectfully submitted,

WM. ORR SBYERS,
Assistant Attorney General

APPROVED:

JOHN W. HOFFMAN, Jr.,
Acting Attorney General

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