

DOG TAX: Section 12881, R. S. Mo. 1929, providing for a local option dog tax is not affected by House Bill No. 140, 1937 Session Acts of Missouri.

December 2, 1937.

12-4



Mr. Willis H. Mitchell,
Prosecuting Attorney,
Ava, Missouri.

Dear Mr. Mitchell:

We wish to acknowledge your request for an opinion of November 27, 1937, which is as follows:

"Owing to a difference of opinion of some of the attorneys of this section, I would like further interpretation of the "dog tax" law,

"Under Section 12881 of R. S. 1929, it provides the tax, only when voted upon by the people of the county. Is it your idea that the 1937 law overrides this voting section by the counties. And is a law whether or not voted? Or does it have to be voted as provided in 12881? If you will notice the new law repeals certain sections of the 1929 R. S., but does not repeal Section 12881.

"I would like very much to have your opinion on this at as early date as is convenient."

Article 12, Chapter 88 of the 1929 Statutes, has a title, which is as follows:

"Dog Tax - Determined by Local Option."

The proviso in Section 12881 of said Article 12 provides the local option feature which must be submitted to each county by petition, if the county desires such a law. Section 12881 being, in part, as follows:

"* * * Provided that upon the filing of petition signed by one hundred or more householders of any county and presented to the county court at any regular or special session thereof more than

Thirty days before any general election to be had and held in said county, it shall be the duty of the county court to order the question, as to whether or not there should be adopted the law, creating a license tax on dogs, submitted to the qualified voter, to be voted upon at the next election. Upon the receiving of such petition it shall be the duty of the county court to make an order as herein recited, and the county clerk shall see that there is printed upon all ballots to be voted at the next election the following:

'For creating a license tax on dogs.
Yes. No.

(Erase the word you do not wish to vote.)' "

Article 12, supra, was in part amended by House Bill No. 140, 1937 Session Acts of Missouri, but such amendments do not purport to repeal and do not repeal by implication said Section 12881 of said Article 12.

CONCLUSION

Therefore, it is the opinion of this department that Section 12881, providing for a local option dog tax, is not affected by House Bill No. 140, 1937 Session Acts of Missouri.

Yours very truly,

S. V. MEDLING,
Assistant Attorney General.

APPROVED:

J. E. TAYLOR.
(Acting) Attorney-General.