

TAXATION: Incorporated villages can levy and
POLL TAXES: collect a poll tax.

TAXATION: Incorporated villages may, by ordinance,
MUNICIPALITIES: levy and collect automobile license tax.
AUTOMOBILE TAXES:

July 20, 1938

Mr. Frank J. Iffrig
St. Charles County
St. Peters, Missouri



Dear Mr. Iffrig:

We received your letter of July 14th containing requests for two opinions. Your first request reads as follows:

"The town Board of St. Peters an incorporated village would like to know if they can continue to levie and collect poll tax. In repeating the various sections by which the county courts levied a poll tax I find that the section giving authority to towns and villages were not repealed, though this may be covered in some other act."

The legislature in 1937 passed the following bill which is found in the Laws of Missouri 1937, page 440:

"That Sections 7879, 7880, 7881, 7882, 7883, 7884, 7885, 7886, 7887 and 7888 of Article Three (3), Chapter Forty-two (42) of the Revised Statutes of the State of Missouri for the year 1929 and Sections 8157, 8158, 8159 and 8160 of Article Fifteen (15), Chapter Forty-two (42) of the Revised Statutes of the State of Missouri for the year 1929, be and the same are hereby repealed."

Sections 8157 to 8160 inclusive related to the levying and collection of poll taxes in counties under township organization. Sections 7879 to 7888 inclusive related to the levying and collection of poll taxes in counties without township organization. Persons residing in incorporated cities were specifically exempted from the provisions of the above repealed acts.

Cities of all classes, namely, classes 1, 2, 3 and 4 and incorporated towns and villages are specifically authorized by special statutes to levy such taxes. You state that

St. Peters is an incorporated village. Article 9, Chapter 38, R. S. Mo. 1929 deals specifically with towns and villages. Section 7110 contained in said Article 9, Chapter 38 reads as follows:

"The board of trustees shall also, from time to time, provide, by ordinance, for the levy and collection of all other taxes and licenses, including poll taxes, wharfage and other dues, and to fix the penalties for neglect or refusal to pay same, which now or hereafter may be authorized by law or ordinance. All able-bodied male persons, between the age of twenty-one and fifty years, who may have resided within the corporate limits of such village thirty days next preceding the levy of any poll tax for any given year, shall be liable to work on the streets and alleys of such village not to exceed three days, or to pay such sum in lieu thereof as may be provided by ordinance, not in any case, however, to exceed the sum of three dollars; and upon failure to pay such poll tax, either in cash or by labor, when notified so to do, according to law and the ordinance of such village, it shall be the duty of the town marshal, when ordered so to do by the board of trustees of such village, to bring suit before some justice of the peace, if there be any in such village, and if not, then before some justice of the peace nearest such village, and proceedings shall be had thereon the same as in other civil cases; and no property shall be exempt from seizure and sale upon any execution issued upon any judgment rendered for such poll tax."

The above Section 7110 was not repealed either directly or by implication, by the 1937 Act of the legislature. The 1937 Act repealed only those statutes providing for the levying and collection of poll taxes by counties both with and without township organization in this state. It did not repeal the laws permitting cities of all classes and villages from levying and collecting such a tax.

CONCLUSION

It is our conclusion, therefore, that incorporated villages can levy and collect a poll tax.

II.

The second question you ask, reads as follows:

"Also can an incorporated village levy a license tax on automobiles and trucks?"

Section 7759 R. S. Mo. 1929 defines the term "Municipality" as follows:

"Municipality. Includes cities, towns and villages, whether incorporated or not."

Section 7780 R. S. Mo. 1929, as reenacted by the legislature in the year 1935, Laws of Missouri 1935, page 295, provides, in part, that:

"Municipalities may, by ordinance, levy and collect license taxes from the owners of and dealers in motor vehicles and trailers, residing in such municipalities,
* * * ."

CONCLUSION

It follows, therefore, that since the term "Municipality" includes "cities, towns and villages, whether incorporated or not", and since the legislature has given the direct right to municipalities to levy and collect license taxes from the owners of and dealers in motor vehicles and trailers, residing in such municipalities, that incorporated villages can, by ordinance, levy and collect such taxes.

APPROVED:

Respectfully submitted

J. W. BUFFINGTON
(Acting) Attorney-General

J. F. ALLEBACH
Assistant Attorney General

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