

POLL TAXES:

Poll taxes in towns and villages not  
repealed by Laws of 1937, page 440.

November 10, 1938

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Mr. R. B. Oliver, III  
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Dear Sir:

This will acknowledge receipt of your letter of  
October 31, 1938, requesting an opinion as follows:

"Section 13 of the Code of the Town  
of Whitewater provides for the levy-  
ing and collecting of poll taxes.

"I have been asked for an opinion as  
to whether or not the repeal of the  
state poll tax law invalidates Section  
13 of the Code of the Town of White-  
water. In other words, the question  
is whether or not the Town of White-  
water may still collect a poll tax."

At the 1937 Session of the Legislature, Laws of  
1937, page 440, an act was passed repealing certain  
statutes pertaining to the levy and collection of poll  
taxes. This repealing act is as follows:

"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(42) of the Revised Statutes of the State of Missouri for the year 1929 be and the same are hereby repealed."

An examination of these acts discloses that they pertain only to the levy and collection of poll taxes by counties not under township organization and those under township organization.

Though you do not so state in your letter, I gather that Whitewater is a town organized under the provisions of chapter 38, Article IX of the Revised Statutes of Missouri pertaining to towns and villages. Section 7110 R. S. Mo. 1929, is a part of the chapter and article previously mentioned and reads as follows:

"The board of trustees shall also, from time to time, provide, by ordinance, for the levy and collection of \* \* \* \* \* poll taxes \* \* \* \* . 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

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execution issued upon any judgment rendered for such poll tax."

This section provides a complete scheme for the levy and collection of poll taxes in towns and villages and is in no way dependent for its efficacy upon the statutes repealed by the Legislature at the 1937 Session.

#### CONCLUSION

Therefore, it is the opinion of this department that the repealing act passed by the 1937 Session of the Legislature, Laws of 1937, page 440, in no way affects or invalidates the poll taxes which towns and villages are authorized to levy and collect under Section 7110, R. S. Missouri, 1929.

Respectfully submitted

TYRE W. BURTON  
Assistant Attorney General

APPROVED:

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J. E. TAYLOR  
(Acting) Attorney General

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