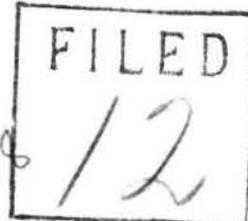


MOTOR VEHICLES:

Parochial schools not entitled to  
free license plates.

January 16, 1939



Honorable Dwight H. Brown  
Secretary of State  
Jefferson City, Missouri

Dear Sir:

This department is in receipt of your request for an official opinion which reads as follows:

"Rev. C. J. Hornsey, pastor of Holy Cross School, Cuba, Missouri, has written me requesting that license plates be issued free of charge to the school bus, 'used only in the transportation of pupils to and from school.' He has enclosed newspaper clipping from CUBA NEWS, reading:

'HOLY CROSS SCHOOL  
PUTS BUS IN SERVICE

'The Holy Cross School has a new bus that has been in operation for the past two weeks. The bus was formerly used at Cottelville, in St. Charles County, but being too small was given by Bishop Winkleman to the Cuba Holy Cross School.'

"May I be favored with your opinion whether the statutes provide for the issuance of free license plates to automotive vehicles which are used only in transporting pupils to and from parochial schools?"

Exemption from taxation is never presumed but on the contrary the presumption is in favor of the taxing power and the burden is on the claimant to establish clearly his right to exemption. *Mullins v. Mt. St. Mary's Cemetery Association*, 239 Mo. 681, 144 S. W. 108.

Section 7761, Laws of Missouri, 1933, Ex. Session, page 99, provides that every owner of a motor vehicle or trailer, which shall be operated or driven upon the highways of this state, shall file an application for registration and pay a certain fee after which the commissioner shall assign a number to such motor vehicle and issue a set of plates bearing such number.

The reason that school buses are not required to pay such fees and are not required to have license plates is because of Section 7767, R. S. Missouri, 1929, which provides that:

"\* \* \* \* \* and all other motor vehicles owned by municipalities, counties and other political subdivisions of the state shall be exempt from the provisions of this article requiring registration, proof of ownership and display of number plates: \* \* \* \* \*

Therefore, school buses are exempt from display of number plates not because they are school buses but because they are owned by a political subdivision of the state.

CONCLUSION.

It is, therefore, the opinion of this department that school buses of parochial schools are not entitled to free license plates, nor are they exempt from the statutory requirements which provide that all motor vehicles must be registered and fees paid for such registration and license plates be obtained.

Respectfully submitted

APPROVED:

ARTHUR O'KEEFE  
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