

MUNICIPALITIES: Motor Vehicle Fuel Tax Reports of Kansas City, Missouri, may be inspected, when.

July 5, 1940

Mr. H. M. Bergin  
Auditor  
Motor Fuel License Tax  
City Hall  
Kansas City, Missouri



Dear Sir:

This will acknowledge receipt of your letter of June 7, 1940, asking our opinion on the following question: Are the records of the License Collector of Kansas City, Missouri, concerning the Motor Fuel Tax reports open to public inspection?

Section 7582 R. S. Mo. 1929, provides as follows:

"The license collector shall keep a separate record or book for each kind of license or tax receipt which he is authorized to issue, in each of which shall be recorded the names of all applicants for such licenses, the place at which the applicant is permitted to conduct the business authorized, if the license is for such purpose, otherwise the place of business or residence of the applicant, and the date of issuance of the license, all of which shall be public and open to the inspection of any citizen; he shall also keep all statements and affidavits furnished him in his office for public reference and the convenience of the officers of such city."

It will be noted that this section requires a record to be kept of each license or tax receipt which the license collector issues, and states the information

concerning said license required to be kept by the license collector. The said section provides: "all of which shall be public and open to the inspection of any citizen". It is clear that this section does not authorize the public to inspect the Motor Vehicle Fuel Tax reports made by licensee to Kansas City, Missouri, since the tax report is not a license or tax receipt. However, we feel that said records are public records which are subject to inspection in some instances without a statutory grant of authority to make that inspection.

In 23 R.C.L., page 155, it is said:

"A public record is one required by law to be kept, or necessary to be kept, in the discharge of a duty imposed by law, \* \* \*."

We assume that the Motor Vehicle Fuel Tax reports concerned are public records within this definition.

In 23 R.C.L., page 160, it is said:

"It is quite generally conceded that there is no common law right in all persons to inspect public documents or records; and that right, if it exists, depends entirely on the statutory grant. But at common law, every person is entitled to the inspection, either personally or by his agent, of public records, including legislative, executive, and judicial records, provided he has an interest therein which is such as would enable him to maintain or defend an action for which the document or record sought can furnish evidence or necessary information."

Therefore, it is our opinion that the Motor Vehicle Fuel Tax reports made to the License Collector of Kansas City, Missouri, if public records, are subject to inspection by anyone who has an interest therein which is such as would enable him to maintain or defend an action for which

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the document or record sought can furnish evidence  
or necessary information.

Respectfully submitted,

LAWRENCE L. BRADLEY  
Assistant Attorney-General

APPROVED:

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COVELL R. HEWITT  
(Acting) Attorney-General