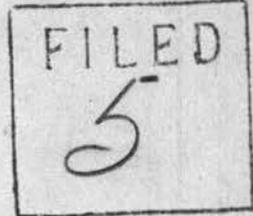


TAXATION: Procedure outlined in House Bill No: 258,  
MOTOR VEHICLES: Laws of 1947, Vol. II, page 431, for collection  
of sales tax on motor vehicles not to be applied  
to trailers and semi-trailers.

May 4, 1949



5-9  
Mr. G. H. Bates  
Director, Dept. of Revenue  
State of Missouri  
Jefferson City, Missouri

Dear Sir:

This is in reply to your recent request for an opinion  
from this department, such request reading as follows:

"Since the passage of H.B. 258 by the  
64th General Assembly, our Department  
has been inclined to rule that the sale  
of trailers while subject to the  
Missouri Sales Tax, did not come under  
the provisions of said H.B. 258 because  
it was not a motor propelled vehicle.

"I now find that there is a difference  
of opinion even in our own Department  
and would, therefore, appreciate it if  
you will advise me if the sales and  
use tax on trailers should be collected  
as prescribed in said H.B. 258, the same  
as on motor vehicles."

In order to determine the question presented by your  
inquiry a review must be made of House Bill No. 258, Laws of  
Missouri, 1947, Vol. II, page 431. At the very outset we  
recognize the fact that House Bill No. 258, supra, amended  
the Missouri Sales Tax Act (Article 24, Chapter 74, Mo. R.S.A.)  
by repealing five sections of the Sales Tax Act and enacting  
five new sections in lieu thereof, and by so doing transferred  
the collection of sales tax on motor vehicles from vendors  
thereof to the Director of Revenue. Procedures were provided  
for the collection of the tax and such tax was denominated a  
use tax as applied to owners and operators of motor vehicles.

Prior to the enactment of House Bill No. 258, supra, purchasers of all motor vehicles, including trailers, paid the tax imposed by the Sales Tax Act as purchasers of tangible personal property subject to the tax. In amending the Sales Tax Act by enactment of House Bill No. 258, supra, motor vehicles were lifted out of the general category of tangible personal property at which the Sales Tax Act is directed and were given special classification as objects of the tax levied under the Sales Tax Act.

A close reading of House Bill No. 258, supra, convinces us that a main purpose of this special classification of motor vehicles was to enable the Legislature to devise a more feasible plan which would insure the prompt, orderly and certain collection of the tax imposed. The procedures outlined in House Bill No. 258, supra, for the payment and collection of the tax on motor vehicles, lends support to our contention in this respect.

We now take up the terms "trailer" and "semi-trailer" as those terms may be related to the term "motor vehicles" as the same is used in House Bill No. 258, supra, and consider whether they should be included or excluded under the procedures set up in the new amendment to the Sales Tax Act. It is admitted that the terms "trailer" and "semi-trailer" are not mentioned in the Sales Tax Act, and if they are to be brought within its scope it can only be done by disclosing their meaning to be synonymous with the term "motor vehicles," as used in the amended Sales Tax Act.

At the time House Bill No. 258, supra, was enacted the Legislature could not help but be fully cognizant of the well accepted meaning of the term "motor vehicle," the uses to which such a vehicle is put in private and commercial usage, the general provisions of Missouri's Motor Vehicle Code and the special definitions there set out of the terms "motor vehicle" and "trailer," and the special requirements contained in the Motor Vehicle Code providing separate fees and licenses for motor vehicles and trailers. The failure of the Legislature to include the terms "trailer" and "semi-trailer" in House Bill No. 258, supra, does not allow us to conclude that such failure was due to inadvertence on the part of the lawmakers. Accepted rules of statutory construction will not allow us to implement the act of the Legislature when no ambiguity exists in the wording of the law.

Only two cases in our Missouri courts have been found where the term "trailer" was held to be within the phrase "motor vehicle," and in such instances such "trailers" were held to be related to the term "motor vehicle" only when functioning as a part and parcel of the motor vehicle which furnished the moving power. See State v. Harper, 184 S.W. (2d) 601, 353 Mo. 821; State v. Schwartzmann Service, 40 S.W. (2d) 479, 225 Mo. App. 577.

Section 8367, Mo. R.S.A., contains the following definition of "motor vehicle":

"Any self-propelled vehicle not operated exclusively upon tracks, except farm tractors."

In the same section we find the following definition of "trailer":

"Any vehicle without motive power designed for carrying property or passengers on its own structure and for being drawn by a self-propelled vehicle, except those running exclusively on tracks, including a semi-trailer or vehicle of the trailer type so designed and used in conjunction with a self-propelled vehicle that a considerable part of its own weight rests upon and is carried by the towing vehicle."

We rely on the definitions of "motor vehicle" and "trailer," just quoted from the Motor Vehicle Act of Missouri, and conclude that the terms are not synonymous.

#### Conclusion.

It is the opinion of this department that the procedure set forth in House Bill No. 258, Laws of Missouri, 1947, Vol. II, page 431, for the collection and payment of the use tax on motor vehicles, as provided therein, will not apply when said tax is levied against trailers and semi-trailers.

Respectfully submitted,

APPROVED:

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