

COUNTY TREASURERS:) Intangible tax forms must be furnished by the
) State Director of Revenue to all county treasurers
INTANGIBLE TAX FORMS:) in third and fourth class counties in this state.

October 2, 1951

10/3/51



Honorable W. H. Holmes
State Auditor
Jefferson City, Missouri

Dear Sir:

Your letter of September 18th requesting an opinion of this department has been received, which letter is as follows:

"This department requests an opinion on the following question:

"Does House Bill No. 199, passed by the Sixty-sixth General Assembly, apply to county treasurers in third and fourth class counties adopting township organization?"

We have examined the law relating to intangible property, intangible property taxpayers, county treasurers generally and county treasurers in counties which have adopted township organization. Every third and fourth class county in the state has a county treasurer, including the counties which have adopted township organization.

We find nothing in the law which would prevent House Bill No. 199, passed by the Sixty-sixth General Assembly, from meaning anything other than what the Legislature apparently intended that it should mean. It was evidently the intention of the Legislature that this statute should apply to all third and fourth class counties in the state.

House Bill No. 199, Sixty-sixth General Assembly, is as follows:

"Section 1. It shall be the duty of the state director of revenue to furnish, on or before the first day of January in

Honorable W. H. Holmes

each year, to the county treasurers of each county under charter form of government and to the county treasurers of class two, three and four counties in this state, forms for the use of the citizens of this state to make property tax returns on intangibles as provided by section 146.050, RSMo 1949, in sufficient number to meet the needs of the respective counties. At the same time the director shall furnish to each treasurer a list of the intangible taxpayers of the respective counties who filed a state intangible tax return the preceding year.

"Section 2. 1. On or before the fifteenth day of January of each year every county treasurer shall mail to each intangible taxpayer as listed by the director of revenue, and to such other persons as he may have reason to believe may be possessed of taxable intangible property a form prescribed and furnished by the director of revenue, together with a brief statement of what is required of the taxpayer under the provisions of this act. Every county treasurer shall mail, on or before the first day of February of each year, to the Director of Revenue, a list of the additional names to whom he has mailed said form, which said list of additional names shall be added to the list held by the Director of Revenue as those who have intangible personal property subject to taxation.

"2. The county treasurer shall keep all such lists strictly confidential and shall not reveal the contents thereof to any person except as herein provided.

"Section 3. For the additional duties imposed upon county treasurers by section 2 of this act, they shall receive the

Honorable W. H. Holmes

following additional compensation, to be paid in the same manner and from the same funds as county treasurers are now paid provided said treasurers shall have used diligence in securing and preparing the additional list and shall have forwarded the same to the Director of Revenue.

"(1) In class four counties six hundred dollars per annum.

"(2) In class three counties having a population of less than twelve thousand five hundred, six hundred dollars per annum.

"(3) In class three counties having a population of more than twelve thousand five hundred but less than thirty thousand, eight hundred dollars.

"(4) In class three counties having a population of more than thirty thousand, one thousand dollars.

"(5) In class two counties, one thousand dollars.

"(6) In counties under charter form of government a compensation to be fixed by the County Council."

(Underscoring ours.)

Section 1 of said bill provides that the State Director of Revenue shall furnish forms to the county treasurers of class three and class four counties in this state to make property tax returns on intangibles. Said Section 1 also provides that each treasurer shall be furnished a list of intangible taxpayers.

In construing this section and the bill as a whole it must be noted it does not exclude county treasurers in third and fourth class counties adopting township organization.

Honorable W. H. Holmes

We also call to your attention the Legislature has made no other provision for distributing such tax forms to county treasurers. What is here said about Section 1 also applies to Sections 2 and 3 of said Bill No. 199. In Section 2 of said bill we refer you to lines two and three, where we find the following: "Every county treasurer shall mail to each intangible taxpayer as listed by the director of revenue * * *." (Underscoring ours.) Every county treasurer is all inclusive with no exception appearing. Again in said Section 2 we find the expression, "every county treasurer." Had it been the intention of the Legislature to exclude township organization counties in third and fourth class counties, it should have excepted such counties. This statute apparently applies to county treasurers in all third and fourth class counties in the state.

CONCLUSION

For the reasons above indicated we are of the opinion that House Bill No. 199, passed by the Sixty-sixth General Assembly, applies to all county treasurers in third and fourth class counties including county treasurers in counties adopting township organization.

Respectfully submitted,

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Assistant Attorney General

APPROVED:



J. E. TAYLOR
Attorney General

GCH/fh