

MOTOR VEHICLE REGISTRATION:  
PERSONAL PROPERTY TAX:

Under House Bill No. 211 a person moving into Missouri from another state may demand and obtain from his local collector a statement showing that no taxes on personal property were due for the preceding year. A person moving from one county to another within Missouri must obtain a tax receipt or statement from the collector where he resided at the time assessments were made for the preceding year.



October 20, 1952

10-21-52

Mr. Joe Collins  
Prosecuting Attorney  
Cedar County  
Stockton, Missouri

Dear Mr. Collins:

We have given careful consideration to your request for an opinion, which request is as follows:

"Under House Bill No. 211 66th General Assembly and under the law may a person who has just recently moved into the state of Missouri from some other state where he was or should have been taxed demand and be entitled to receive from the County Collector of the County in Missouri where he has moved to, a card showing no assessment of personalty so he may obtain a Motor Vehicle Registration tag.

"I would also like to know if a person moving from another County in this state where he was assessed or should have been assessed for taxes may demand of and be entitled to receive from the county collector of the county to which he moved a statement from said collector showing no assessment of personal property so he may obtain a motor vehicle registration tag."

House Bill No. 211, now incorporated as Section 301.025 in the 1951 Supplement to RSMo 1949, is as follows:

"No state registration license to operate any motor vehicle in this state shall be issued unless the application for license is accompanied by a tax receipt or a statement certified by the county or township collector of the county or township in which the applicant's property was assessed showing that the state and county tangible personal property taxes

Mr. Joe Collins

for the preceding year have been paid by the applicant or that no such taxes were due. Every county and township collector shall give each person a tax receipt or a certified statement of tangible personal property taxes paid. Where no such taxes are due each such collector shall, upon request, certify such fact and transmit such statement to the person making the request. The director of revenue shall make necessary rules and regulations for the enforcement of this section, and shall design all necessary forms."

This new law has not been construed by the courts of the state. Its meaning, therefore, must be determined by the rule of reason and an honest effort to ascertain and apply the intent of the Legislature.

The Legislature of this state has no jurisdiction over the assessment or collection of taxes in another state. Our Legislature should have no reason to be concerned with such problems of other states. It is evident, then, that the Missouri Legislature had no thought of making House Bill No. 211 apply in any way to tax receipts or statements in other states.

The clear intent of the Legislature is to require an applicant for a license to operate a motor vehicle to make proof that his tangible personal property taxes in any county in this state for the preceding year have been paid or that no such taxes were due. All applicants must present a tax receipt or statement in support of such proof.

#### CONCLUSION

It is the opinion of this office that under House Bill No. 211, enacted by the 66th General Assembly, a person who has recently moved into the State of Missouri need not show a tax receipt or statement from a collector in his former state. He may demand and obtain from the collector of the Missouri county or township in which he resides a statement showing that no taxes on personal property were due for the preceding year, and this should enable him to obtain a motor vehicle license.

It is also the opinion of this office that a person who moves from one county to another within the State of Missouri may not demand and obtain from the collector of the county or township into which he has moved a statement showing that no such taxes were due. He must obtain a tax receipt or statement from the collector of the county or township in which he resided at the time assessments were

Mr. Joe Collins

made for the preceding year.

Respectfully submitted,

B. A. TAYLOR  
Assistant Attorney General

APPROVED:

  
J. E. TAYLOR  
Attorney General