

Mr. Charles E. Murrell, Jr.

ship collector of the county or township in which the applicants property was assessed showing that the state and county tangible personal property taxes for the preceding year have been paid by the applicant or that no such taxes were due.

"Section 2. 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 act, and shall design all necessary forms.

"Section 3. This act shall become effective January 1, 1952."

This new law has not been construed, but the appellate courts of this state have laid down the rule that no construction is needed when the language of a statute is clear.

The Supreme Court of Missouri in *Grier v. Railway Company*, 286 Mo. 523, 1.c. 534, said:

"It is sometimes advantageous to recur to elementary principles. We deem it so now. The primary rule for the interpretation of statutes is that the legislative intention is to be ascertained by means of the words it has used. All other rules are incidental and mere aids to be invoked when the meaning is clouded. When the language is not only plain, but admits of but one meaning, these auxiliary rules have no office to fill. In such case there is no room for construction. * * *"

The wording of House Bill No. 211 seems to be entirely clear. It simply means that no registration or license to operate a motor vehicle shall be issued unless the applicant can show that his state and county taxes on tangible personal property "for the preceding year" have been paid. No mention is made of delinquent

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taxes for previous years, and it is, therefore, evident that the legislature did not intend to apply the law to any year except the "preceding year."

Moreover, a taxpayer may pay his taxes for any one year without tendering payment for taxes due for other years. We are sending you, in support of this view, a copy of an opinion issued by this office in April this year to James L. Paul, Prosecuting Attorney of McDonald County, Missouri.

CONCLUSION

It is the opinion of this office that an applicant for registration or license to operate a motor vehicle, under House Bill No. 211, must in 1952 show that he has paid his state and county taxes on tangible personal property for the year 1951 but need not show a tax receipt or certified statement for any year previous to 1951.

Respectfully submitted,

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APPROVED:



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BAT/fh

Enclosure