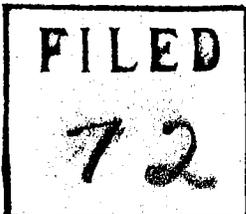


VETERANS:
TAXATION:

A motor vehicle owned by a veteran, who is a legal resident of Missouri, is subject to taxation although \$1600.00 of the purchase price of the motor vehicle was supplied by the administration of veterans' affairs.



October 8, 1954

Honorable Stephen R. Pratt
Prosecuting Attorney
Clay County
Liberty, Missouri

Dear Sir:

Your recent request for an official opinion reads as follows:

"In confirmation of our telephone conversation of this date, the opinion which I desire is based on the question of whether or not a veteran, who has been furnished an automobile by the government due to the loss of one or both of his legs, is taxable in the laws of the State of Missouri. I believe this is covered under Title 38, Chapter 5, Section 252 U.S.C.A."

Section 252a et seq. of Chapter 5, Title 38, U.S.C.A. provides that the administration of veterans' affairs is authorized to pay up to \$1600.00 on the purchase price of an automobile for veterans with certain physical disabilities acquired in service.

It is plain from the above that this is an absolute and unqualified gift to the veteran; that title to the motor vehicle vests absolutely in him; and that he holds this motor vehicle on the same basis as though he had purchased it outright with his own money. Such being the case, we must look to the law of Missouri to see whether such a person is exempt from paying taxes on such a vehicle. Section 137.100 RSMo 1949, sets forth the real and personal property which is exempt from taxation. A motor vehicle owned by a veteran who is a legal resident of Missouri, and acquired as set forth in your letter, is not exempt by the above section, and is, therefore, we believe, subject to taxation.

CONCLUSION

It is the opinion of this department that a motor vehicle owned by a veteran, who is a legal resident of Missouri, is subject

Honorable Stephen R. Pratt

to taxation although \$1600.00 of the purchase price of the motor vehicle was supplied by the administration of veterans' affairs.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. Hugh P. Williamson.

Very truly yours,

JOHN M. DALTON
Attorney General

HPW/ld