Opinion No. 221, answered by letter, E. G. Bushmann.

FILED 31

September 14, 1961

Honorable J. R. Fritz
Prosecuting Attorney
Pettis County
Sedalia, Missouri

Dear Mr. Fritz:

This is in response to your letter dated June 9, 1961, in which you request an opinion from this office. In your letter you ask the following question:

> "Under Missouri R.S. 1959, Section 137.075, is a person who has tangible personal property in his physical possession as a consignee deemed to be 'holding' such property for the purposes of taxation?"

A member of my staff recently contacted you by telephone and during the conversation this matter was discussed. You expressed the view that you were desirous of obtaining a general statement of the law. At that time you were informed that as a rule of thumb the State Tax Commission operated upon the theory that a consignee is considered as "holding" real property or tangible personal property within the meaning of Section 137.075, RSMo 1959. This office renders legal advice to the State Tax Commission, therefore, it is the opinion of this office that if the owner of such property has not paid a tax on this property then the consignee would be liable for the payment of such tax.

In the event that you would like to obtain an official opinion from this office on this same subject matter then may I suggest that you specify in detail the person considered by you to be a consignee.

Yours very truly,

THOMAS F. EAGLETON