Opinion Request No. 147 answered by letter by Paul A. Slicer, Jr.

March 26, 1962

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Honorable Basil V. Jones
Representative, Cass County
Pleasant Hill, Missouri

Dear Mr. Jones:

This is to acknowledge receipt of your letter under date of March 14, 1962, in regard to whether it is possible for the city government of East Lynne to levy a city tax on motor cars and motor trucks.

Section 301.340, RSMo 1959, states as follows:

> "1. Municipalities, by ordinance, may levy and collect license taxes from the owners of and dealers in motor vehicles, residing in such municipalities, and may require the display of license plates or stickers. Municipal license taxes, including the cost of plates, stickers and notarial fees shall not exceed the following amounts:
>
> "(1) For motor vehicles other than commercial motor vehicles
>
> Less than 12 horsepower.....$2.50
> 12 horsepower and less than 24 horsepower..... 3.50
> 24 horsepower and less than 36 horsepower..... 5.50
> 36 horsepower and less than 48 horsepower..... 7.50
> 48 horsepower and less than 60 horsepower..... 8.50
> 60 horsepower and less than 72 horsepower.....10.50
> 72 horsepower and more.....12.50
> Motorcycles..... 2.00
> Motortricycles..... 2.50

"(2) For commercial motor vehicles having a manufacturer's rated capacity of

Less than 2 tons.....$3.50
2 tons and less than 5 tons..... 6.00
5 tons and less than 6 tons..... 9.00
6 tons and less than 7 tons.....10.00
7 tons and less than 8 tons.....12.00
And for every ton or major fraction thereof in excess of 8 tons, $5.00 per ton.

"2. No municipal license tax shall be collected from a resident of any municipality for motor vehicles used exclusively outside of such municipality, and that fact may be shown by an affidavit of the motor vehicle owner for the purpose of securing a state registration certificate without producing a receipt for municipal license taxes. When the owner of any motor vehicle or trailer, or chauffeur or registered operator shall have complied with the requirements of this law he shall not be required to pay any license tax or fee to any municipality, or to submit to any other requirement, except as authorized by this law, in any municipality of this state.

"3. Municipalities may impose occupation taxes on the business of transporting passengers, freight and merchandise for hire carried on within their limits, and may measure such taxes by the number of motor vehicles engaged in such transportation."

It is evident, therefore, from the aforesaid sections, that a municipality of the fourth class by ordinance may levy and collect license taxes from the owners of and dealers in motor vehicles residing in such municipalities and may require the display of license plates or stickers. These municipal license taxes, however, including the cost of the plates, stickers and notarial fees shall not exceed the amounts as stated in the preceding section.

If we can be of any further service, please advise.

Yours very truly,

PS:BJ

THOMAS F. EAGLETON
Attorney General