

October 5, 1962



Mr. Lawrence A. Schneider, Director
Commerce and Industrial Development
Eighth Floor Jefferson Building
Jefferson City, Missouri

Dear Mr. Schneider:

This is in reference to your letter of August 30, 1962, regarding the interpretation of Section 137.093, Mo. Cum. Supp. 1961.

In your letter you submit certain questions based on hypothetical facts. Ordinarily we give legal opinions only on specific facts of individual cases because frequently only a slight change in the factual situation results in the application of a different principle of law.

Section 137.093, supra, was enacted by the last legislature and has not been before any appellate court for interpretation. It is similar to Section 79.304 of the Revised Statutes of Kansas, which section likewise has not been construed by the appellate courts of that state.

Section 137.093, supra, provides in part that tangible personal property moving through this state or consigned to a warehouse in this state from outside this state, in transit to a final destination outside this state shall not acquire a situs in this state for taxation purposes.

This statute makes no distinction between foreign or domestic corporations or persons and in my opinion it applies alike to all. Under this statute the source and ultimate destination of the property are the determining facts to be considered and not who is the owner of the property. As we view the matter, title to the property is immaterial in determining whether the property is taxable. The property must

Mr. Lawrence A. Schneider

-2-

be from outside this state and when it enters this state be in transit to a destination outside this state before it would be exempt from taxation under this provision.

I believe all the questions you have submitted can be answered by applying these general principles of law.

Very truly yours,

THOMAS F. EAGLETON
Attorney General

MM:ms