

August 26, 1963



Honorable Marvin L. Dinger
Prosecuting Attorney of Iron County
Ironton, Missouri

Dear Mr. Dinger:

This is in answer to your letter of July 3, 1963, in which you request an official opinion from this office. In your letter you state the following:

"Is a properly organized and existing Special Road District of a Missouri County, entitled under the provisions of Missouri Constitution, Article IV, Section 30 and Missouri Revised Statutes, Section 142.350, to any proceeds of the Missouri Motor Vehicle Fuel Tax?"

The answer to your question lies in a discussion of Article IV, Section 30(a), Constitution of Missouri, 1945. As you well know, this constitutional amendment became effective on March 6, 1962. The amendment provides for the imposition of a tax upon fuel used for propelling highway motor vehicles. Once the tax has been collected, certain refunds are made and then the remaining net proceeds of the tax, after deducting costs of collection, apportionment and making refunds is apportioned between the counties, cities, and the state in the following manner:

(1) Five per cent goes to a special trust fund which is credited to the various counties of the state.

(2) Fifteen per cent is allocated to the various incorporated towns, villages and cities having a population of more than 200 according to the last federal decennial census.

(3) The remaining eighty per cent of the net proceeds is allocated to the state.

There is no provision within the constitutional amendment for any fuel tax collected pursuant to it to be disbursed to road districts. Therefore, it is the opinion of this office that no state motor fuel tax is to be allocated to road districts.

In your letter you cite Section 142.350, RSMo 1959. We are of the opinion that the constitutional amendment repealed any conflicting statutory provisions formerly contained in Chapter 142, RSMo 1959. Section 142.350, supra, referred to the distribution of fuel tax collected by the state prior to the adoption of the constitutional amendment and, therefore, is to be disregarded when interpreting Article IV, Section 30(a), Missouri Constitution, 1945.

Yours very truly,

THOMAS F. EAGLETON
Attorney General

EGB:bj