

TAXATION:  
AIRLINE COMPANIES:  
COUNTY COLLECTOR:  
CITY COLLECTOR:  
CONSTITUTIONAL CHARTER CITIES:

Taxes levied by constitutional charter cities on locally assessed real and personal property of airline companies are to be entered in the city tax books and collected by the city collectors.

OPINION NO. 295

August 16, 1963



State Tax Commission  
100 East Capitol Avenue  
Jefferson City, Missouri

Gentlemen:

You have requested the opinion of this office on the following question:

"Should the property tax rates for first class and constitutional charter cities, which are to be levied on locally assessed real and tangible personal property of airline companies, be entered in the city tax books and collected by the city collectors, or should they be entered in the county railroad tax books and collected by county collectors?"

Chapter 155, Revised Statutes of Missouri, provides for the taxation of aircraft of airline companies. Section 155.060 of that Chapter specifically provides in part:

"Taxes levied on all aircraft under this chapter shall be levied and collected in the manner provided for the taxation of railroad property, and the county courts and other officials shall perform the same duties and may exercise the same powers in levying and collecting the taxes on aircraft as such officials are required to perform in the levy and collection of taxes on railroad property.  
\* \* \*"

The only reference in Chapter 155 to property other than aircraft is contained in Section 155.070 which provides as follows:

"All real property, or tangible personal property of whatever kind, of an airline company, with the exception of its aircraft, shall be assessed by the proper

assessors in the several counties, cities, incorporated towns and villages wherever the property is located, under the general revenue laws of the state and municipal laws regulating the assessments of other local property in the counties, cities, incorporated towns and villages, respectively."

Section 151.100, RSMo, contains provisions somewhat similar to Section 155.070 relating to the assessment of local property of railroads. However Section 151.100 has the additional provision that "the taxes on the property so assessed shall be levied and collected according to the provisions of this chapter." (Ch. 151). Detailed provisions are set forth in Chapter 151 respecting the levy and collection of taxes on local property, both real and personal, of railroads, including those taxes due cities. All such taxes are due and payable to the county collector under the provisions of Section 151.200, RSMo. There is no comparable statutory provision contained in Chapter 155 respecting the levy and collection of taxes on local property of airline companies.

Inasmuch as Section 155.060 is in terms limited to the levy and collection of taxes on aircraft, it follows that only taxes on aircraft are to be levied and collected in the same manner as those provided by law for the taxation of railroad property, and that taxes levied and collected on all other property, both real and tangible personal, belonging to airline companies are to be levied and collected in the same manner as that provided by law with respect to similar property of all other taxpayers.

There is no basis in our statutes for differentiating between property of airline companies, other than aircraft, and similar property belonging to other taxpayers. Hence, the property of airline companies, other than aircraft, and the taxes thereon may not be entered on the railroad tax book.

#### CONCLUSION

Taxes levied by constitutional charter cities on locally assessed real and personal property of airline companies are to be entered in the city tax books and collected by the city collectors.

State Tax Commission

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The foregoing opinion, which I hereby approve, was prepared by my assistant, Joseph Nessenfeld.

Very truly yours,

THOMAS F. EAGLETON  
Attorney General

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