

OPINION NO. 452
ANSWERED BY LETTER

November 19, 1963



Honorable Ralph B. Nevins
Prosecuting Attorney
Hickory County
Hermitage, Missouri

Dear Mr. Nevins:

This is in answer to your letter dated November 12, 1963, in which you request an official opinion from this office. In your letter you ask whether a special road district is entitled to any portion of the 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 motor vehicles on our highways. 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 two hundred according to the last federal decennial census.

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(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.

Yours very truly,

THOMAS F. EAGLETON
Attorney General

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