



December 12, 1963

Mr. Maurice Schechter  
41 Country Fair Lane  
Creve Coeur 41, Missouri

Dear Senator Schechter:

We have your letter of November 27, 1963 in which you inquire whether a constitutional charter city having a council manager form of government can levy a license tax on newspaper distributors and carriers.

Sec. 71.610, RSMo 1959 reads as follows:

"No municipal corporation in this state shall have the power to impose a license tax upon any business avocation, pursuit or calling, unless such business avocation, pursuit or calling is specifically named as taxable in the charter of such municipal corporation, or unless such power be conferred by statute."

Since there is no statute authorizing such a license tax, the question then boils down to whether same is authorized by the city charter. Interpretations of a city charter are best left up to the City Attorney and are not ruled upon by this office. However, I call your attention to the following cases which deal with the high degree of specificity necessary in a charter in order for the license tax to be valid. See *Siemens v. Shreeve*, 296 SW 415; *Keane v. Strodman*, 18 SW 2d 896; *Lebanon v. Joslyn*, 58 SW 2d 289; *Overland v. Ranft*, 220 SW 2d 746.

I believe that if the attention of the City Attorney is directed to these cases, he will be able to evaluate the validity of the ordinance in light of his own city charter.

Yours very truly,

THOMAS F. EAGLETON  
Attorney General