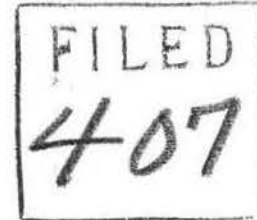


December 10, 1964



Honorable Robert E. Yocom
Prosecuting Attorney, McDonald County
Pineville, Missouri

Dear Mr. Yocom:

This is a follow-up to the telephone conversation we had yesterday. If you will recall, I explained to you that the position presently being taken by the Department of Revenue is that they will allow gasoline tax payments to any city in Missouri as long as they meet the following two requirements: (1) The city must be incorporated, and (2) the city must have a population of more than 200 according to the last preceding federal decennial census.

It is my understanding that you wish to incorporate the presently unincorporated city of Rocky Comfort, Missouri. May I suggest that in order that you meet the census requirement that you correspond with the Bureau of Census in Washington, D. C. and request a certification from them as to the number of inhabitants living within the boundary lines of Rocky Comfort, as of April 1, 1960. Once you have obtained the incorporation of Rocky Comfort and have received a Bureau of Census certification that the geographical area of this city contained more than 200 persons on April 1, 1960, then you should forward this to the Department of Revenue along with the request that Rocky Comfort start receiving gasoline tax payments under Article IV, Section 30(a), Constitution of Missouri, 1945.

It is my understanding that this letter contains sufficient information for you to proceed in this case and that you will correspond with this office requesting a withdrawal of your opinion request.

Yours very truly,

EUGENE G. BUSHMANN
Assistant Attorney General

EGB/cs