

July 26, 1966

OPINION NO. 362
Answered By Letter
(Ashby)

First Lt. Richard F. Whipple, USAF
Assistant Staff Judge Advocate
Department of the Air Force
Richards-Gebaur Air Force Base
Grandview, Missouri



Dear Lt. Whipple:

This letter is in response to your inquiry whether a non-resident serviceman present in Missouri pursuant to military orders is liable for a municipal motor license tax if the serviceman elects to register his motor vehicle in Missouri.

We are cognizant of the impact of California v. Buzard, 86 S.C. 478, 382 U.S. 386, 15 L.Ed. 2d 436. We agree, as a general proposition of law, that a state (or any of its subdivisions) cannot require, as a preliminary to "registration" of a motor vehicle of a nonresident serviceman, payment of a tax which is essentially a revenue producing tax. The issue may arise however whether the ordinance in question is a license or a tax.

You refer in your brief to the city of Grandview. We assume the tax question arises there.

However, we do not exercise supervision or review of the legislative acts of any city within this state. We suggest that if you desire to challenge the validity of this ordinance, you should do so in a proper forum, that is to say, in a court.

We regret we cannot be of greater assistance to you. However, our authority is limited by statute and we cannot extend our authority beyond that specified by law.

We have written some opinions in this area which may be of

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some assistance to you. These are Opinions of the Attorney General No. 95, dated February 16, 1966, and No. 318, dated June 28, 1966, which are enclosed.

If we can be of any further assistance, please let us know.

Yours very truly,

NORMAN H. ANDERSON
Attorney General

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Enclosures:

Opinion No. 95 (1966)
Opinion No. 318 (1966)