

May 10, 1967



Honorable Harry L. Porter
Prosecuting Attorney
Linn County
Marceline, Missouri 64658

Dear Mr. Porter:

This will acknowledge receipt of your letter dated April 24, 1967, to the Attorney General requesting an opinion concerning the liability of an auctioneer for sales tax. I wish to advise you that it is the position of the Department of Revenue and the position of this office that an auctioneer is liable to sales tax. This is provided for in Rules and Regulations of the Department of Revenue, Rule 28, which provides as follows:

"Every factor, auctioneer, broker, or agent operating a community sale or auction sale or otherwise selling tangible personal property for an undisclosed principal shall be deemed a retailer as defined in the sales/use law and the receipts derived from such sales are subject to the tax. The person, agency, firm or corporation managing, conducting or acting as auctioneer or otherwise making such sales are deemed to be the seller and should be registered with the Department of Revenue and collect and remit the tax.

In instances where a sale by such factor, auctioneer, broker, or agent is made for a known or disclosed principal, then such principal shall be required to collect and remit the tax thereon providing the items sold by undisclosed principal are items regularly sold in his type of business."

Very truly yours,

NORMAN H. ANDERSON
Attorney General