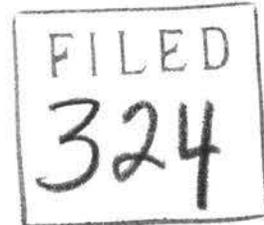


LICENSE FEES: The annual license tax prescribed by Section 318.020,  
POOL TABLES: RSMo 1959, for tables described in Section 318.010,  
RSMo 1959, is applicable to pool tables which are  
not regulation size and are coin operated.

OPINION NO. 324

July 25, 1967

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



Dear Mr. Porter:

This is to acknowledge receipt of your request for an official opinion from this office which states in part as follows:

"We have several business men in this county engaged in the operation of pool rooms which object to the payment of license fees required by Chapter 318 V.A.M.S. on the grounds that their tables are not full size.

Most of the tables involved are approximately 4' x 8' in dimensions whereas I understand the regulation size is 4'6" x 9'.

In addition to the slightly under-size pool tables, there are some quite small tables which are coin operated.

I have agreed to submit the matter to your office and if you have an opinion concerning this matter, we will appreciate receiving a copy of it."

Statutory provisions in regard to the licensing of pool tables are found in Chapter 318, RSMo 1959. Section 318.010, RSMo 1959, provides as follows:

"The county court shall have power to license the keepers of billiard tables and all similar tables upon which balls or cues are used. At each term, the clerk of said court shall prepare and deliver to the collector of their

Honorable Harry L. Porter

county, as many blank licenses for the keepers of such tables herein mentioned as the respective courts shall direct which shall be signed by the clerk and attested by the seal of the court."

Section 318.020, RSMo 1959, provides as follows:

"The collector shall deliver to any person who shall have been licensed, a license to keep any such table mentioned in section 318.010 in their respective counties, for a term of twelve months, upon the payment by the applicant of the sum of twenty dollars for each billiard table, and ten dollars for each other table described in said section, and the collector shall countersign such license before delivering the same to the applicant; provided, that if the applicant be the keeper of more than one of such tables, the number may be named in one license, and in such case the clerk shall not be entitled to more than one fee as provided in section 318.050."

In an opinion rendered by this office holding that a pool table was subject to a license tax, it was stated that common knowledge attests to the fact that pool tables are tables upon which balls and cues are used and were within the statutory language of billiard tables and "all other tables". Op. Att. Gen. No. 6, Belew, 9-24-52. Although Section 318.010, supra, was subsequently amended so that the language is now stated as billiard tables and "all similar tables", it is submitted that the same conclusion is applicable to the matter in dispute.

The primary rule to be applied in construction of statutes is to ascertain and give effect to the legislative intent.--St. Louis Southwestern Ry. Co. v. State Tax Commission of Mo., 319 S.W.2d 559. Section 318.020, supra, clearly imposes an annual tax of twenty dollars on each billiard table, and an annual state license tax of ten dollars on "each other table" described in Section 318.010, supra, which specifically refers to billiard tables and "all similar tables" upon which balls and cues are used. Thus it may be stated that the legislation involved was directed at keepers of billiard and other tables of similar description and was intended as a revenue measure and to regulate the business of such keepers. See State v. Shotts, 128 S.W. 245, 143 Mo.App. 346. As a result of such legislative purpose, we do not believe that the size of the

Honorable Harry L. Porter

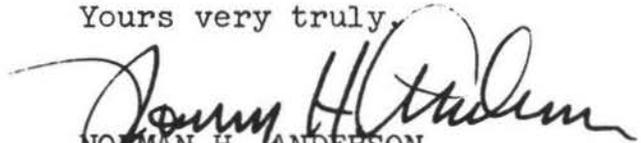
pool tables or the method of initiating operation detracts from the statutory language of "similar tables" in view of the fact that such tables are ones upon which balls and cues are used, are games of skill and amusement, and are operated for profit. A Fortiori, in determining what amusements are within the requirements of licensing statutes, the descriptive words used must be taken in their ordinarily accepted meaning, and in their familiar and popular sense, and without any forced, subtle, or technical construction to limit their meaning. 86 C.J.S., Theaters and Shows, Section 18.

CONCLUSION

It is the opinion of this office that the annual license tax prescribed by Section 318.020, RSMo 1959, for tables described in Section 318.010, RSMo 1959, is applicable to pool tables which are not regulation size and are coin operated.

The foregoing opinion which I hereby approve was prepared by my assistant, B. J. Jones.

Yours very truly,



NORMAN H. ANDERSON  
Attorney General