

Answer by letter-Nowotny

March 10, 1969

OPINION LETTER NO. 163

Honorable Eugene F. Mazzuca  
State Representative  
67th District  
State Capitol Building  
Jefferson City, Missouri 65101

Dear Representative Mazzuca:

This is in answer to your request for an opinion of this office concerning the question whether the paper used for advertising purposes in a newspaper is subject to sales tax.

The controlling provision of law is subdivision 7 of subsection 3 of Section 144.030, RSMo Supp. 1967, which specifically exempts from sales tax:

"Newsprint used in newspapers published for dissemination of news to the general public;"

The basic rule of statutory construction is to determine the intent of the legislature from the words used if possible; and to put upon the language, honestly and faithfully, its plain and rational meaning and to promote its object, and to give proper consideration to the manifest purpose of the statute, considered historically. A statute imposing a tax should be construed strictly against the taxing authority, while an exemption statute should be construed strictly against the person claiming the exemption. The strict construction of the exemption section should not force the conclusion that the legislature intended other than that which it expressed in plain language, if the exemption as expressed in plain language is reasonable. *American Bridge Co. v. Smith*, 352 Mo. 616, 179 S.W.2d 12, 157 A.L.R. 798, cert. den. 323 U.S. 712.

Newsprint is defined by Webster's Third New International Dictionary as:

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"cheap machine-finished paper made chiefly from groundwood with a little chemical pulp to give strength and used mostly for newspapers"

Newspaper is defined by Webster's Third New International Dictionary as:

"1: a paper that is printed and distributed daily, weekly, or at some other regular and usu. short interval and that contains news, articles of opinion (as editorials), features, advertising, or other matter regarded as of current interest \* \* \*"

The plain meaning of the exemption provision is that newsprint that is used to publish newspapers is exempt from taxation. The remainder of the provision merely states the newspapers which qualify for the exemption, that is newspapers which are published for dissemination of news to the general public. Therefore, any such "newspaper" qualifies for the exemption.

It is common knowledge, as well as being defined so in Webster's, that a newspaper, besides printing news, also contains non-news information, such as comics, editorials, columns, historical notes, and miscellaneous items such as crossword puzzles, etc., as well as advertising. The fact remains that it is a "newspaper" that is published, in spite of the fact that the "newspaper" contains such non-news items.

We do not in any way interpret the exemption to only apply to newsprint used for the actual printing of straight news. It is our opinion that the exemption clearly applies to all of a newspaper as long as the newspaper is published for dissemination of news to the general public.

Yours very truly,

JOHN C. DANFORTH  
Attorney General