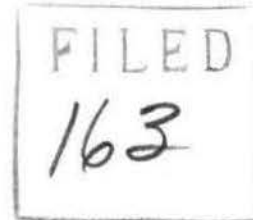


TAXATION (CITIES,  
TOWNS & VILLAGES):  
TAXATION (SALES):

The sales tax returns made to the state director of revenue for city sales taxes are confidential and not open to public inspection.

OPINION NO. 163

March 18, 1970



Mr. James E. Schaffner  
Director of Revenue  
Department of Revenue  
Jefferson Building  
Jefferson City, Missouri 65101

Dear Mr. Schaffner:

This is in response to your request for an opinion from this office as follows:

"On page seven of the above Bill, line 13, it states that the records shall be open to the inspection of officers of the city and public. Is this in conflict with the provisions contained in Section 144.010 to 144.510 RSMo covering state sales tax?

"Page six of this Bill, line four, states that all applicable provisions contained in Sections 144.010 to 144.510 RSMo, governing the state sales tax, shall apply to the collection of the tax imposed by this act, except as modified in this act.

"It is a known fact that the state sales tax records as maintained by this Department are confidential, and as mentioned above, this Bill indicates that the records for city sales tax would be open to inspection.

"If, in fact, the city sales tax records should become open to the public, this

Mr. James E. Schaffner

then would take away the confidential aspect of the state records, because the reporting on sales, etc. would have to be similar."

The House Bill to which you refer is House Committee Substitute for House Bill No. 243 enacted by the Seventh-fifth General Assembly and is known as the "City Sales Tax Act". In substance, it provides for any incorporated city, town or village in this state to impose a city sales tax after the approval by the voters and under the conditions and provisions as provided for in this bill.

Section 4 of Bill 243 makes it the duty of the director of revenue to administer the act and collect the tax due thereunder. It further provides that the tax imposed and the tax imposed under the state sales tax law shall be collected together and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue.

Section 5.1 of the above bill provides that all provisions contained in Section 144.010 to 144.510 RSMo governing the sales tax shall apply to the collection of the tax imposed under this bill.

Section 144.120 RSMo which applies to state sales tax makes it unlawful for any person or officer to divulge or give out to any person any information relative to the contents of any return or permit any person not connected with his office to inspect the same, or for the director of revenue, his deputy, agent or clerk to permit the the inspection or to use the same in any way other than making the assessment of the state sales tax.

The above statute makes the state sales tax returns confidential.

Section 6.1 of House Bill 243 provides that all city sales taxes collected by the director of revenue, on behalf of any city, less 2% with cost of collection, shall be deposited by the director of revenue in a special trust fund is to be known as the "City Sales Tax Trust Fund", it further provides:

". . .The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city imposing a city sales tax, and the records shall be open to the inspection of officers of the city and the public."

Mr. James E. Schaffner

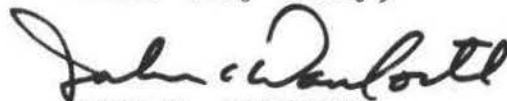
It is our view that under the above provision of House Bill 243 the only records open to inspection of officers of the city and the public is the record kept by the director of revenue of the amount of money in the trust fund belonging to the city imposing the sales tax and that the sales tax returns are confidential as provided for under Section 144.120 RSMo.

CONCLUSION

It is the opinion of this office, that the sales tax returns made to the state director of revenue for city sales taxes are confidential and not open to public inspection.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Moody Mansur.

Yours very truly,



JOHN C. DANFORTH  
Attorney General