

October 14, 1970

OPINION LETTER NO. 525

(Answered by letter-Park)

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



Dear Mr. Schaffner:

This is in response to your request for an opinion on the following matter as set forth in your letter:

"In the light of Section 144.440 and 144.450, RSMo. 1969, establishing a highway use tax and exemptions therefrom, must the donee of an automobile, or one who receives an automobile through a will or through non-testamentary inheritance, pay a highway use tax to the State of Missouri, where the donor, testator, or intestate has previously paid a sales tax in another state and fully registered the automobile in that state, and the donee or heir seeks to register the automobile in Missouri?"

On July 21, 1953, this office issued Attorney General Opinion No. 12 to Honorable David A. Bryan, Supervisor, Motor Vehicle Registration, Department of Revenue, in which it was concluded that where a motor vehicle is registered and operated in another state in good faith by the owner for ninety days or more following which it is moved into Missouri, the owner is exempt from sales or use tax under Section 144.450. If, however, the owner gives an interest in the vehicle to another person, the Missouri Sales or Use Tax must be paid

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upon registration in Missouri.

We believe that the conclusions reached in that opinion represent a correct statement of the law as it exists at the present time, therefore Opinion No. 12 expresses the view of this office with respect to the facts stated therein. A copy of the opinion is enclosed herewith for your information and guidance.

We believe the conclusion reached in the foregoing opinion is applicable to the facts presented in your letter and as a consequence thereof it is the opinion of this office that a Missouri Use Tax is payable by the donee or heir who seeks to register the automobile in Missouri.

If anything further is needed in this regard, please advise us.

Very truly yours,

JOHN C. DANFORTH  
Attorney General

Enclosure:

OP.No.12-Bryan-1953