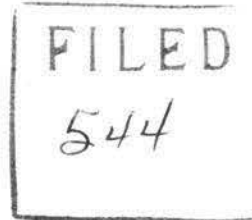


December 31, 1970

OPINION LETTER NO. 544
(Answered by letter-Park)

Honorable John C. Ryan
State Senator
28th District
Walnut Hills, Rt 3
Sedalia, Missouri 65301



Dear Senator Ryan:

This letter is in response to your request for an opinion on the question of whether or not the individual concessionaires should collect local sales tax as well as state sales tax at the Missouri State Fair in Sedalia.

We assume from the inquiry that the concessionaires who are expected to make sales will be located on such part of the grounds of the Missouri State Fair as are within the geographical limits of the City of Sedalia and that the city has taken the necessary steps to comply with the provisions of the City Sales Tax Law, Sections 94.500 to 94.570, RSMo 1969, and thus may legally collect a city sales tax.

Section 94.510, RSMo 1969, provides that a city sales tax may be imposed on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax if such property and services are subject to taxation by the State of Missouri under the provisions of the Missouri Sales Tax Law (Sections 144.010 to 144.510, RSMo 1969).

No exemption is found in either the Missouri Sales Tax Law or the City Sales Tax Law for sales made by concessionaires on the Missouri state fair grounds. As a matter of fact, the state tax has been collected on sales by these

Honorable John C. Ryan

people in the past. It is our view that the city sales tax must be collected along with the state sales tax in the manner provided by law.

Yours very truly,

JOHN C. DANFORTH
Attorney General