

June 23, 1971

OPINION LETTER NO. 89

Answer by letter-Park

Honorable John J. Johnson  
Member, Missouri Senate  
State Capitol Building  
Jefferson City, Missouri 65101



Dear Senator Johnson:

This letter is written in response to your request for an official opinion concerning the City of St. Louis Earnings Tax. More specifically, the questions presented are as follows:

"Must the City of St. Louis have a population of 700,000 in order to levy the St. Louis City Earnings Tax? Can the City collect the tax if the population drops below this figure? If this tax is legal, can a St. Louis County resident vote if the city decided to have an election on a tax increase?"

The first two questions appear to be moot in view of action taken by the legislature in House Bill No. 154, 76th General Assembly, which was approved by the Governor, June 8, 1971. Such bill contained an emergency clause and under the provisions of Section 29 of Article III of the Missouri Constitution it became effective the date it was approved by the Governor. As you may know, this statute specifically provides that once a city, not located in a county, has come under the operation of such a law, (based upon specified population), a subsequent loss of population will not remove that city from the operation of that law. We believe this newly enacted statute supplies the answers to the first two questions raised by your letter.

With respect as to whether a St. Louis County resident may vote in a city election on a tax increase, Article VI, Section 32(a) of the Constitution of Missouri provides that only qualified voters of the City of St. Louis can vote in city elections for

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amendment of the charter. Additionally, we are enclosing herewith Attorney General Opinion No. 252, rendered to R. D. Rodgers, May 2, 1968, holding that a city charter may not be amended to provide for an earnings tax in excess of the amount authorized by the enabling legislation of the Missouri General Assembly.

Yours very truly,

JOHN C. DANFORTH  
Attorney General

Enclosure: Op. No. 252  
5-2-68, Rodgers