

DOGS:  
ANIMALS:  
COUNTY OPTION DOG TAX:

The county dog license fund established under the local option dog tax law (Sections 273.040 to 273.180, RSMo) shall be used only for

the purpose of compensating persons who have suffered loss or damage through injury or killing by dogs of any livestock or poultry owned by them and located in said county at the time of such injury or killing.

OPINION NO. 197

July 21, 1972

Honorable Howard Garrett  
Representative, District 131  
1540 Westvale  
Festus, Missouri 63028



Dear Representative Garrett:

This is in response to your request for an opinion from the office of the Attorney General with respect to the following inquiry:

"Can the funds referred to in 273.070, paragraph 3., be used for any purpose other than 'compensating persons...'"

The above statute, Section 273.070(3), RSMo 1969, provides as follows:

"The treasurer of the county shall set any and all sums so received apart in a separate fund to be known as a 'County Dog License Fund', and such fund shall be used only for the purpose of compensating persons who have suffered loss or damage through injury or killing by dogs of any livestock or poultry owned by them and located in said county at the time of such injury or killing, in an amount not to exceed the market value thereof at the time of such injury or killing. The county court of each county in this state is authorized to expend and draw county warrants against such fund only as herein provided; provided, that sections 273.040 to 273.180 shall not be construed to prevent suits at law for damages caused to livestock or poultry by dogs." (Emphasis added)

Honorable Howard Garrett

The Missouri local option dog tax law, as provided in Sections 273.040 to 273.180, RSMo, can only become operative after a valid county election in which majority of votes cast upon the question are in favor of the license tax on dogs and proper notice thereof by publication is given by the county court. See Section 273.170, RSMo 1969.

The purpose of this local option law is to provide a fund for the compensation of persons who have suffered loss or damage through injury or killing by dogs of any livestock or poultry owned by them and located in said county at the time of such injury or killing. This intent is set forth in Section 273.070(3) as emphasized above. Where the language of a statute is clear and not ambiguous, a court has no right to read into it an intent which is contrary to the legislative intent made evident by the phraseology employed. State ex inf. Rice ex rel. Allman v. Hawk, 228 S.W.2d 785 (Mo. 1950). It is fundamental that where a statute is plain and unambiguous, there is no room for construction. Cummins v. Kansas City Public Service Co., 66 S.W.2d 920 (Mo. banc 1933), where the language of a statute is plain and unambiguous, it must not be construed but must be given effect as written. St. Louis Amusement Co. v. St. Louis County, 147 S.W.2d 667 (Mo. 1941).

#### CONCLUSION

It is, therefore, the opinion of this office that the county dog license fund established under the local option dog tax law (Sections 273.040 to 273.180, RSMo) shall be used only for the purpose of compensating persons who have suffered loss or damage through injury or killing by dogs of any livestock or poultry owned by them and located in said county at the time of such injury or killing.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Richard S. Paden.

Yours very truly,



JOHN C. DANFORTH  
Attorney General