



OFFICES OF THE
ATTORNEY GENERAL OF MISSOURI
JEFFERSON CITY

JOHN C. DANFORTH
ATTORNEY GENERAL

October 8, 1974

OPINION LETTER NO. 330

Honorable Zane White
Prosecuting Attorney
Phelps County Courthouse
Rolla, Missouri 65401

Dear Mr. White:

This letter is issued in response to your request for a ruling on the following question:

The City of Rolla, Missouri has a city sales tax in effect. If a city merchant who takes orders by mail, telephone or traveling salesman and delivers the merchandise so ordered to the purchaser who is outside the city limits, does the City of Rolla Sales tax apply to the above sales."

The precise question which you ask was presented in the recent case of Fabick and Company v. Schaffner, 492 S.W.2d 737 (Mo. 1973). In that case the Supreme Court of Missouri held that if the place of business of a seller of property subject to the City Sales Tax Act, Sections 94.500 to 94.570, RSMo 1969, is within a city imposing a city sales tax, that tax is applicable to all sales made by the seller to purchasers within the state of Missouri.

Yours very truly,

A handwritten signature in cursive script, reading "John C. Danforth".

JOHN C. DANFORTH
Attorney General