

TAXATION: Collection of taxes under House Bill 26.

June 9, 1937

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Honorable W. A. Holloway
Chief Clerk
State Auditor's Office
Jefferson City, Missouri

Dear Sir:

We have your request of May 25, 1937, for an opinion reading as follows:

"We have been requested to obtain an opinion concerning certain questions that have arisen since House Bill 26 was signed by the Governor on May 8th.

This bill effects the method of tax collections in the County Collector's Office of Jackson County. The questions involved at the present time are, first: When will the Collector of Jackson County apply the provisions of this bill in making his collections. Should he complete his collections for this years tax under the old law, or on the date when the bill would finally become a law must he at that time change his basis of collections? Second, If the law becomes effective August 8th, would the Collector have to accept on the six per cent basis in August; and also would he be expected to accept payments on the four per cent basis in September?

A ruling on these questions at your earliest convenience will be very much appreciated as under the present law, payments on the 1937 tax will soon be due."

June 9, 1937.

Under the existing law (Laws 1934, Extra Session, page 153), taxes were due June 1, 1937. In a previous opinion of this office written by Harry G. Waltner, Jr., and dated May 11, 1934, it was held that the six per cent rebate for payment of taxes applied to all payments made in June and July. Under the present law no rebates are permitted after July 31st.

Under the new law, House Bill No. 26 becomes effective September 6, 1937, provides for rebates of four per cent for September 1937, and cannot operate until the effective date of the bill, from and after September 6, 1937.

It therefore appears that rebates on taxes paid during June and July 1937 will be covered by the now existing law; that rebates for September subsequent to the effective date of the law will be covered by the provisions of House Bill No. 26. It is to be noticed that this discount is computed upon the time of three months, the beginning of which period antedates the passing and effective date of the bill. At first it might be thought that the Statute, House Bill No. 26, is retroactive because it begins the computation of time prior to the effective date of the bill. It is only necessary to point out that a statute is not retroactive merely because part of the requisites for its action is drawn from time antecedent to its passing. *State vs. General American Life Insurance Company*, 85 S.W. (2) 68. House Bill No. 26 provides that the "due date" of taxes is July 1, and even though this date is taken for the purpose of computing the rebates allowable after the effective date of the bill, such is permissible under the last named case.

It is therefore the opinion of this office that rebates on taxes may be made under the existing law for the months of June and July; that the rebates which are permissible for the month of September 1937 under House Bill No. 26 may be made in September of 1937 for taxes paid in September on and after the 6th of the month; that no rebates are permissible under the existing law or under House Bill 26 between August 1 and September 6, 1937.

Respectfully submitted,

APPROVED:

J. E. TAYLOR,
(Acting) Attorney General

FRANKLIN E. REAGAN,
Assistant Attorney General

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