

DEFINITION OF A BONA FIDE TAXPAYER

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Honorable Will H. Lindhorst  
House of Representatives  
Jefferson City, Missouri

Dear Sir:

You recently requested this department to define what is meant by a bona fide taxpayer, as contained in Section 6150, Revised Statutes Missouri 1929.

The section referred to in your inquiry, namely, Section 6150, Revised Statutes Missouri 1929, is as follows:

"No person shall be deemed eligible to any office in the city unless he is a qualified voter of said city, a citizen of the United States and of the state of Missouri, a resident of the city at least one year next preceding his election or appointment, and a bona fide taxpayer of such city for at least two years next preceding his election or appointment."

The Latin words "bona fide" mean good faith.

In the case of Stephens v. Union Graded School District 275 Pac. 1056, the words "bona fide" are defined as equivalent to honestly.

As to the term "taxpayer" it is defined in the case of Castillo v. State Highway Commission 312 Mo. 244, as follows:

"A taxpayer is a person chargeable with tax; a person owning property in the state subject

to taxation and on which he  
regularly pays taxes."

Webster's International Dictionary defines taxpayer as

"One who pays a tax;"

It is further defined as

"One who pays any tax or  
who is liable for the pay-  
ment of any tax."

In the case of State v. Fasse 71 S. W. 1. c.  
745, the St. Louis Court of Appeals defines a taxpayer  
as a "person owning property in the state subject to  
taxation and on which he regularly pays taxes."

In the very early case of State ex rel. v.  
Nacklin 41 Mo. App, defines taxpayer as follows:

"If a person owns an interest  
in property and pays the tax  
thereon, he pays his tax regard-  
less of the fact to whom the  
property is assessed."

This definition is cited and approved in the  
case of State ex inf. v. Menengali 307 Mo. 447.

Therefore, we are of the opinion that a bona  
fide taxpayer is one who honestly or in good faith pays  
a tax or is subject to payment of a tax on property in  
which he has an interest, regardless of the fact to  
whom the property is assessed.

Respectfully submitted,

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APPROVED:

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OWN:LC