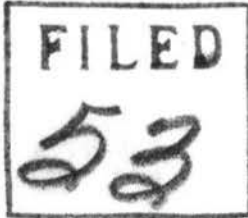


MOTOR VEHICLES: ) Under Section 301.025, Mo.R.S., Cum. Supp., 1951,  
) the treasurer and ex-officio collector of a town-  
) ship organization county is not required to furnish  
) to an applicant for a motor vehicle registration  
) license, such applicant having paid his state  
COUNTY COLLECTORS: ) and county tangible personal property taxes for  
) the preceding year, a statement that no such  
) taxes are due, nor is he required orally or  
) informally at the request of the deputy commissioner  
) of motor vehicles to make any statement as to  
) whether an applicant has paid his taxes.



May 13, 1953

Honorable J. S. Lincoln  
Representative, Harrison County  
Sixty-Seventh General Assembly  
Cainsville, Missouri

Dear Sir:

We have received your request for an official opinion dated April 20, 1953, in which you quote a portion of a letter you have received from the treasurer and ex-officio collector of Harrison County, which is as follows:

"Now, I wish you would get a little information for me, if it is possible. I am eternally bothered from the license bureau office, \* \* \*, looking up some one's personal taxes, so that they might issue a license. The way I read the law, is that if the person has a personal tax receipt, it must be produced at the time of the license purchase. Everyone forgets to bring theirs, so in order for the license bureau office to issue all they can, I am forever looking up the books and verifying payment. If I am required to do that by the State, then it is O.K., but if I am helping that office issue licenses, I am quitting. If you can, get a ruling on what I am required to do. I issue a slip for non-assessed and service men, and lost or destroyed, but you know how people will take advantage of that."

Honorable J. S. Lincoln

From a careful reading of the request we believe that the question might be rephrased as follows:

In a township organization county when one applies for a motor vehicle registration license, having paid his taxes and having received a receipt but having forgotten to bring the receipt with him, is the county treasurer and ex-officio collector required upon a telephone request from the deputy commissioner of motor vehicles to whom the license application is made, to consult his books to determine whether tangible personal property taxes are owing to the state or county by the applicant and give an oral telephone statement as to his findings?

This request involves an interpretation of Section 301.025, Mo. R.S., Cum. Supp., 1951. The act provides:

"Personal property taxes to be paid before issuance of license--tax receipts. --No state registration license to operate any motor vehicle in this state shall be issued unless the application for license is accompanied by a tax receipt or a statement certified by the county or township collector of the county or township in which the applicant's property was assessed showing that the state and county tangible personal property taxes for the preceding year have been paid by the applicant or that no such taxes were due. Every county and township collector shall give each person a tax receipt or a certified statement of tangible personal property taxes paid. Where no such taxes are due each such collector shall, upon request, certify such fact and transmit such statement to the person making the request.

Honorable J. S. Lincoln

The director of revenue shall make necessary rules and regulations for the enforcement of this section, and shall design all necessary forms."

A reading of the statute discloses that the applicant must present at the time of his application for motor vehicle registration one of two things: (1) A receipt showing payment of his state and county tangible personal property taxes for the preceding year; or (2) A statement from the collector that no such taxes were due. The statute further provides for the furnishing of such documents by the collector.

We believe the statute contemplates that the certified statement that no such taxes are due is to be furnished only to those persons who never owed any state and county personal property taxes for the preceding year. The treasurer and ex-officio collector of a township organization county is not required to furnish such statement to a person who has paid his taxes. Such a person is required to produce his receipt received at the time such taxes were paid.

It follows that the duty of the treasurer and ex-officio collector does not extend to checking his books at the request of the deputy commissioner of motor vehicles to determine whether the applicant has paid his taxes, nor is he required to make any statement of the payment of taxes under the circumstances set forth in the request as rephrased.

This opinion is based on strict legal principles and not on our concept of public service. Courteous public service often requires a public official to render service beyond the strict and mandatory requirements of the law. The Master said:

"And whosoever shall compel thee to go a mile, go with him twain. Give to him that asketh thee, and from him that would borrow of thee turn not thou away. And if a man will sue thee at the law and take away thy coat, let him have thy cloak also." MATT. 5:40-42.

Honorable J. S. Lincoln

But, these words were not incorporated in the statutes of Missouri, and we are confined to legislative and judicial authority.

CONCLUSION

It is the opinion of this office, based on our interpretation of Section 301.025, Mo. R.S., Cum. Supp., 1951, and not on our concept of courteous public service, that the treasurer and ex-officio collector of a township organization county is not required to furnish to an applicant for a motor vehicle registration license, such applicant having paid his state and county tangible personal property taxes for the preceding year, a statement that no such taxes are due, nor is he required orally or informally at the request of the deputy commissioner of motor vehicles to make any statement as to whether an applicant has paid his taxes.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. W. Don Kennedy.

Yours very truly,

JOHN M. DALTON  
Attorney General

WDK/fh