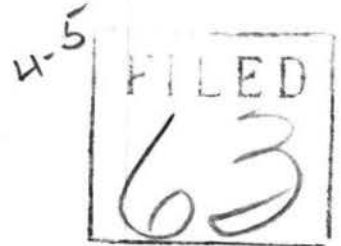


STATE HIGHWAY PATROL: Meaning of "resident tax paying citizen."

March 23, 1939

Captain R. E. Moore
Missouri State Highway Patrol
Jefferson City, Missouri



Dear Sir:

We have your request for an opinion as to the meaning of Section 6 (Laws 1931, page 232) of the State Highway Patrol Act prohibiting the appointment of any person to be a member of the State Highway Patrol, who has not been "a resident taxpaying citizen of the State for a period of three years previous to his appointment." A person is said to be a "resident" when he lives, maintains a home, or has a domicile in the State. In substance, it means an inhabitant. State ex rel vs. Bunce, 173 S. W. 101, 187 Mo. App. 607.

The word "taxpayer" is defined as "a person owning property in the state subject to taxation, and on which he regularly pays taxes." State vs. Clements 264 S. W. 984, 986, 305 Mo. 297; State ex inf. vs. Menengali 270 S. W. 101, 103, 307 Mo. 447.

"Resident taxpayer" is synonymous with the term "qualified property tax paying voter", which means a taxpayer who is a resident of the state for a fixed period of time. Baugh vs. Little 282 Pac. 459, 461, 140 Okla. 206.

It is, therefore, the opinion of this office that the term "resident tax paying citizen of the state for a period of three years" means that the person shall have had a domicile in the state, and shall have had property which was subject to taxation, and which was duly assessed, and on which such person shall have actually paid taxes for a period of three years. A person who does not meet

Capt. R. E. Moore

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these requirements is ineligible to be appointed to any position in the Missouri State Highway Patrol.

Respectfully submitted,

FRANKLIN E. REAGAN
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APPROVED:

J. E. TAYLOR
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FER:RT