

SALES TAX: TAX MAY NOT BE ADDED TO ARTICLES SOLD.

4-16



April 16, 1934.

Hon. Forrest Smith
State Auditor
Jefferson City, Mo.

Dear Mr. Smith:

I have received your letter of April 7, in which you submit the following question:

"We would be pleased to have the opinion of the Attorney General upon the question as to whether or not a taxpayer under the Missouri Retailers' Occupation Tax Act may add such tax on his invoice or sales slip as a separate item, and if so, could you approve a statement such as that enclosed herewith as being a fair statement of the situation."

With reference to the statement adding the Sales Tax to the invoice price of the article purchased, I respectfully advise that this department cannot approve such a statement.

The seller has no authority or right to add the Retailers' Occupation Tax as a tax to any article sold. It would be just as legal and reasonable to add dog tax, automobile license tax, state taxes, school taxes or any other tax, to the purchase price of goods sold, in the form of taxes, as to add the Sales Tax.

The retailer has no legal authority to constitute himself as an agent of the State to collect the Sales Tax.

Yours respectfully,

Roy McKittrick
Attorney General

RM:EMV