

TAXATION: 6% rebate under Senate Bill 52, Laws of Missouri 1934 p. 153 Extra Session, allowable if taxes paid during June or July.

May 11, 1934. 5-17



Hon. Forrest Smith
State Auditor
Jefferson City, Missouri

Dear Mr. Smith:

Acknowledgment is herewith made of your recent request for an opinion of this office reading as follows:

"S. B. 52 found on page 153, of the Extra Session 1934 Missouri Laws provides that any person paying his tax at due date shall be liable for rebate of 6% on such tax.

The Statute provides that taxes in Kansas City become due and payable on the first day of June of each year. I am advised by the Collector that the tax books will not be completed before July 1.

I would like an opinion from your office as to whether the 6% rebate on the County and School taxes in Kansas City could apply up to August 1, one month after tax books are completed."

Senate Bill 52 found at page 153, Laws of Missouri 1933-34 Extra Session, repealed and reenacted Section 10152 R.S. Mo. 1929, and deals with the collection of taxes in counties containing a city with a population of not less than two hundred thousand nor more than seven hundred thousand inhabitants. By the provisions of this law taxes are due on the first day of June of each year and are delinquent if not paid on or before the thirty-first day of December of that year. With specific reference to your inquiry we quote the last portion of this enactment found at page 154:

Hon. Forrest Smith.

-2-

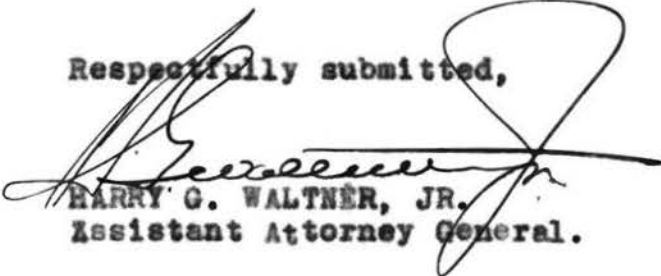
May 11, 1934.

" * * * Any person paying County and School taxes for any year in the year for which such taxes are levied and payable shall be entitled to receive and it is hereby made the duty of the collector to allow such person a rebate of six per cent of such taxes on County and School taxes so paid during the first and second months in which said taxes are payable. The rebate allowable to the taxpayer on County and School taxes shall be given only in case the full amount of the State, County and School taxes are paid."

It therefore seems that it was the legislative intent to allow this rebate of six per cent on county and school taxes if the county, school and state taxes were paid during the months of June or July of the years for which the taxes were levied.

It is therefore the opinion of this office that the six per cent rebate on county and school taxes in counties containing a city with a population of not less than two hundred thousand nor more than seven hundred thousand would apply up to August first provided the total state, county and school taxes were paid in full.

Respectfully submitted,


HARRY G. WALTNER, JR.
Assistant Attorney General.

APPROVED:

ROY McKITTRICK,
Attorney General.

HGW:MM