

TAXATION: Dirt moving and hauling machinery used by foreign corporation contractor in work on railroad in Iron County, if present on January 1st, is taxable in Iron County.

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Honorable W. R. J. Hughes  
Prosecuting Attorney  
Iron County  
Ironton, Missouri

Dear Sir:

This is in reply to your letter of recent date requesting an official opinion of this department and reading as follows:

"The County Court has asked me to write your office for an opinion on whether or not the rolling stock belonging to a foreign corporation which is used on a job in Iron County and has been within the County for more than a year is taxable in Iron County.

"The Mo-Pac. R.R. has been having its grade cut down within this County, particularly at a place we call Tip-top. The job has been let to a private contractor, who has, in turn, sub-contracted parts of the job. They have been at the work now for more than one year. Much heavy dirt moving and hauling machinery has been in Iron County all that time employed in the various jobs. This machinery is all what might be called rolling stock since it can be moved on its own wheels.

"Is such property taxable here as personal property?"

Section 9, Laws of Missouri, 1945, page 1799, reads as follows:

"All tangible personal property of business and manufacturing corporations shall be taxable in the county in which such property may

be situated on the first day of January of the year for which such taxes may be assessed, and every business or manufacturing corporation having or owning tangible personal property on the first day of January in each year, which shall, on said date, be situated in any other county than the one in which said corporation is located, shall make return thereof to the assessor of such county or township where situated, in the same manner as other tangible personal property is required by law to be returned."

Section 27, Laws of Missouri, 1945, page 1782, reads as follows:

"The real and tangible personal property of all corporations operating in any county in the State of Missouri and in the City of St. Louis, and subject to assessment by county or township assessors, shall be assessed and taxed where situated."

Under the clear and direct wording of the above-quoted statutes, the personal property of the contractor described in your letter which was in Iron County on January 1, 1948, may be assessed and taxed in Iron County as personal property.

CONCLUSION

It is the opinion of this department that where a foreign corporation has contracted for work on a railroad and has machinery in a county on January 1st of any year, such property is taxable in such county as personal property.

Respectfully submitted,

C. B. BURNS, Jr.  
Assistant Attorney General

APPROVED:

J. E. TAYLOR   
Attorney General

CBB:HR