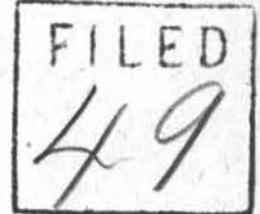


FURNITURE MANUFACTURERS MUST)
KEEP RECORD PROVIDED IN)
SECTION 4543:)

Furniture manufacturers who buy trees or parts of trees for manufacture into timber products are required to keep a record as provided in Section 4543, R.S. Mo. 1939 including the section, township, and range of the county from which such timber was cut and taken.

November 15, 1948



Honorable Milton S. Kirby
Assistant Prosecuting Attorney
Green County
Springfield, Missouri

11-16

Dear Mr. Kirby:

Your recent letter and enclosure requesting an opinion of this office with reference to Section 4543, R. S. Mo. 1939, reads as follows:

"Please render your opinion to this office on the enclosed paper which is self explanatory."

" A corporation purchases lumber from sawmill in order to manufacture the same into furniture. It retains the invoices showing the quantities purchased respectively from such sellers, but the suggestion has been made that this does not comply with the latter portion of Section 4543, R. S. Mo. 1939, which provides that, 'Every . . . corporation engaged in buying any railroad ties, staves, stavebolts or other manufactured timber products or any trees or parts thereof for manufacture into timber products, shall keep a record of every purchase and said record shall be kept in a place where such property is delivered to the purchaser. Said record shall contain the name of the person or persons from whom such property was purchased, the amount thereof, the date of purchase and the legal description of the section, township and range of the county from which such timber was cut and taken, which information shall be obtained from the person, or persons selling such property and be kept open for public inspection during business hours, and any person, firm, partnership or corporation, failing so to do shall be guilty of a misdemeanor.'

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"It has been suggested that the intent of the above is that it shall apply only to such persons as sawmill operators or any other persons buying timber, and that it is not intended to require a furniture manufacturer to do more than keep invoices showing from whom and in what amounts and on what dates and for what price sawed lumber has been purchased. The language of the Section, however, may be construed differently and for that reason the opinion of the Attorney General showing what construction officially has been placed upon this portion of the statute is desired."

The specific question asked in the above letter referring to said section has reference to the latter part of that section, which carries a misdemeanor penalty, and not to the first part which carries the felony penalty and, therefore, the first portion thereof, for the purpose of this opinion, will not be considered.

The latter part of said section on which this question is asked is as follows:

" * * * Every person, firm, partnership, or corporation engaged in buying any railroad ties, staves, stavebolts or other manufactured timber products or any trees or parts thereof for manufacture into timber products, shall keep a record of every such purchase and said record shall be kept in a place where such property is delivered to the purchaser. Said record shall contain the name of the person or persons from whom such property was purchased, the amount thereof, the date of purchase and the legal description of the section, township and range of the county from which such timber was cut and taken, which information shall be obtained from the person, or persons selling such property and be kept open for public inspection during business hours, and any person, firm, partnership or corporation, failing so to do shall be guilty of a misdemeanor." (Underscoring ours)

The pertinent part of this section is, "Every person, firm, partnership, or corporation engaged in buying * * * any

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trees or parts thereof for manufacture into timber products, shall keep a record of every such purchase and said record shall be kept in a place where such property is delivered to the purchaser." This section goes on to say what the record shall contain, that is, it shall contain, "The name of the person or persons from whom such property was purchased, the amount thereof, the date of purchase and the legal description of the section, township and range of the county from which such timber was cut and taken."

Apparently only one construction can be put on this section and that is, that the provisions thereof apply to everyone who comes within any one of the classifications stated in the beginning of the sentence of the second portion of this section and would apply to furniture manufacturers as well as to any other person, firm, partnership, or corporation who bought any trees or parts thereof for the purpose of manufacturing same into timber products.

CONCLUSION

Therefore, it is the opinion of this department that a furniture manufacturer who buys trees or parts thereof for manufacturing into timber products must keep the record provided in said section including the legal description of the section, township and range of the county from which said timber was cut and taken.

Respectfully submitted

GORDON P. WEIR
Assistant Attorney General

APPROVED:

J. E. TAYLOR
ATTORNEY GENERAL *JTB*

GPW:MA