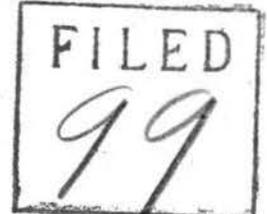


COUNTY COURTS:  
POOL TABLE LICENSE

County Court is not authorized to collect a license tax from a club where tables are used by members without charge.

November 16, 1943

11/24



Honorable A. L. Wright  
Prosecuting Attorney of Stone County  
Galena, Mo.

Dear Sir:

This is in reply to your letter of November 10, 1943, requesting for an official opinion of this office in the following words:

"A groupe of men in Galena have formed what they call a club, being only about 10 of them, have rented a club room, and among other equippmnt in the club room keep and use for their own amusement a pool table. No charge is made by the club for playing on the table by its members. The total expense of the club is of course paid by the members.

"Under Chapter 135 of R. S. 1939 can the County require them to pay a license for the keeping and use of this table?

"It does not seem to me that the county can go so far yet section 15405 seems to make only one exception.

"Let me have your opinion."

Section 15397, R. S. Mo., 1939, is as follows:

"County court to license keepers of billiard tables.--The county court shall have power to license the keepers of billiard tables, pigeonhole tables, jenny lind tables, and all other tables kept and used for gaming, upon which balls and cues are used. At each term, the clerk of

said court shall prepare and deliver to the collector of their counties as many blank licenses for the keepers of such tables, hereinbefore mentioned, as the respective courts shall direct, which shall be signed by the clerk and attested by the seal of the court." (R. S. 1929, Sec. 14272.)

Section 15405, R. S. Mo., 1939, as amended by the Laws of Missouri, 1941, P. 519, Par. 1, is as follows:

"Exceptions--This chapter shall not apply to any person having set up in his own private residence any one of such tables mentioned in Section 15397, when used for his own private use, and for the use of his family, nor to clubs where pool, billiard and other tables are used exclusively for club members and upon which no charge for playing is made."

#### CONCLUSION

From the foregoing, it is the opinion of this office that private clubs that have a pool table which is used exclusively by club members, and for which there is no charge made for playing, are not subject to the license tax provided for in Chapter 135, R. S. Mo., 1939.

Respectfully submitted

GAYLORD WILKINS  
Assistant Attorney General

APPROVED:

ROY MCKITTRICK  
Attorney General

GW:DC