

AUTOMOBILES:
MOTOR VEHICLES:
RECIPROCITY WITH OHIO:

Missouri does not have reciprocity with Ohio with respect to commercial vehicles having three or more axles, and such commercial vehicles owned by Ohio residents should be required to register in Missouri.



September 14, 1955

Mr. David A. Bryan
Supervisor
Motor Vehicle Registration
Department of Revenue
Jefferson City, Missouri

Dear Sir:

You recently requested from this office an opinion concerning the following matter:

"1. The state of Ohio assesses an axle-mile tax on all Missouri registered commercial vehicles having three or more axles, including those engaged in interstate operation. The rate per mile varies from $\frac{1}{2}$ ¢ to $2\frac{1}{2}$ ¢ depending upon number of axles and type of combinations.

"2. During a ten state meeting in Chicago, Illinois August 29, 1955, I was advised by the Chairman of the Ohio Reciprocity Board that the Board had no intention of waiving the tax, regardless of circumstances, although they do have authority to do so.

"3. In view of the above, an opinion from your office is respectfully requested relative to Section 301.270 on the following questions.

- a. Does Missouri have reciprocity with Ohio with respect to commercial vehicles having three or more axles?
- b. Should Missouri require Ohio registered commercial vehicles having three or more axles to register in Missouri?"

Mr. David A. Bryan

The Missouri law on reciprocity is found in Section 301.270 RSMo 1949, which reads as follows:

"A nonresident owner, except as otherwise herein provided, owning any motor vehicle which has been duly registered for the current year in the state, country or other place of which the owner is a resident and which at all times when operated in the state has displayed upon it the number plate or plates issued for such vehicle in the place of residence of such owner may operate or permit the operation of such vehicle within this state without registering such vehicle or paying any fee to this state, provided that the provisions of this section shall be operative as to a vehicle owned by a nonresident of this state only to the extent that under the laws of the state, country or other place of residence of such nonresident owner like exemptions are granted to vehicles registered under the laws of and owned by residents of this state."

On the basis of the facts stated in your request, i.e. that Ohio charges vehicles owned and registered by Missouri residents in Missouri its axle-mile tax, and that the Ohio Reciprocity Board has stated that it will not grant reciprocity to such Missouri trucks even though such board has authority to do so, it would appear that as to such vehicles having three or more axles, Missouri does not have reciprocity with Ohio. It will be noted from the statute quoted above that the reciprocity authorized only operates to the extent that Missouri operators are given like privileges by the State of Ohio and, since Ohio takes the position that they will impose their taxes and fees upon such Missouri vehicles, Missouri will likewise impose its taxes and fees upon such Ohio vehicles.

CONCLUSION.

It is, therefore, the conclusion of this office that the answer to your question "a" is that Missouri does not have reciprocity with Ohio as to commercial vehicles having three or more axles.

Mr. David A. Bryan

In answer to your question "b," commercial vehicles with three or more axles which are registered in Ohio by Ohio residents should be required to register in Missouri and pay all fees etc. required for such registration.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Mr. Fred L. Howard.

Yours very truly,

John M. Dalton
Attorney General

FLH:sm