

MOTOR VEHICLES: Registration and licensing provisions apply to motor vehicles owned by not-for-profit educational institutions.

May 12, 1960

Honorable Clifford Crouch
State Representative
Taney County
Forsyth, Missouri



Dear Mr. Crouch:

We have received your request for an opinion of this office, which request reads as follows:

"I have been requested by officials of the School of the Ozarks to obtain from you an opinion as to whether the motor vehicles owned by said school, and operated intra-state, are required by law to bear Missouri State licenses. As you know the School is a Not-for-Profit Organization and is an educational institution.

"I am informed that this question arose in view of your opinion regarding tax exemption of the land on which the Adoration Scene is located."

The registration and licensing of motor vehicles in Missouri is governed by Chapter 301, V.A.M.S. Section 301.020 provides that registration shall be made by "Every owner of a motor vehicle or trailer, which shall be operated or driven upon the highways of this state, except as herein otherwise expressly provided * * *." The only express exemption from the registration and licensing provision found in Chapter 301 is in Section 301.260 which exempts motor vehicles owned by municipalities, counties, and other political subdivisions of the state. There is a further exemption applicable to motor vehicles owned by a school district and reading as follows:

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"* * * Provided, further that when any motor vehicle is owned and operated exclusively by any school district and used solely for transportation of school children, the commissioner shall assign to each of such motor vehicles two plates bearing the words 'School Bus, State of Missouri, car no.' (with the number inserted thereon), which plates shall be displayed on such motor vehicles when they are being used on the highways. * * *"

You state that the School of the Ozarks is a not-for-profit educational organization. It is not a political subdivision of the state nor is it a school district within the meaning of Section 301.260. Therefore, we conclude that there is no exemption applicable to vehicles owned by such organization.

In your opinion request you refer to the opinion of this office in which we concluded that land on which the Adoration Scene at Branson is located is exempt from tax. That opinion was based on the constitutional provision exempting property from taxation found in Section 6 of Article X of the Constitution of Missouri, 1945, and Section 137.100, V.A.M.S., enacted pursuant thereto. The constitutional provision, however, applies only to exemption from property taxes. State ex rel. Fath v. Henderson, 160 Mo. 190, 60 S.W. 1093. The motor vehicle registration fee is not a property tax but is a measure to exact revenue for the privilege of operating motor vehicles on the highways of the state. State ex rel. McClung v. Becker, 288 Mo. 607, 233 S.W. 54. Therefore, the constitutional exemption applicable to property held for educational purposes by not-for-profit corporations does not provide any exemption from the motor vehicle registration law.

CONCLUSION.

Therefore, it is the opinion of this office that motor vehicles owned by a not-for-profit educational institution are subject to the Missouri motor vehicle registration and licensing statutes when operated on the highways of this state.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Robert R. Welborn.

Very truly yours,

JOHN M. DALTON
Attorney General