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**Revisor's Note:** [In accordance with Section 3.090, the language of statutory sections enacted during the 2016 legislative session are available through a link to the relevant 2016 enacted bill, which will appear in the Chapter Table of Contents of the online Revised Statutes \(designated in red\) on the effective date of such enacted statutory section.](#)  
[The language contained in a 2016 enacted bill may differ from the final language of any codified statutory section based on other enactments in 2016.](#)  
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## Missouri Revised Statutes

Chapter [273](#)  
Dogs--Cats

[←273.050](#)

Section [273.060.1](#)

[273.070→](#)

August 28, 2016

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### Amount of tax.

[273.060](#). The tax on each male dog and each spayed female dog, of which the certificate of a veterinarian or the affidavit of the owner is produced, in this state shall be one dollar per year, and the tax on all other dogs in this state shall be three dollars per year, payable to the county clerk of the county in which the owner resides; provided, that any person or persons operating a licensed kennel of more than ten dogs in which all dogs kept by him or them are confined and not allowed to roam, shall pay a tax of ten dollars, which amount shall be the full amount of tax on all dogs kept by said person or persons as described above.

(RSMo 1939 § 14547)

Prior revision: 1929 § 12873

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