

TAXATION AND REVENUE: Funds distributed to counties by state
derived from Private Car Tax are placed
COUNTY FUNDS: in County General Revenue Fund.

November 15, 1948



Honorable Ralph R. Bloodworth
Prosecuting Attorney
Butler County
Poplar Bluff, Missouri

Dear Sir:

This is in answer to your letter of recent date requesting an official opinion of this department and reading as follows:

"The County Treasurer of Butler County, Missouri received a check from the State of Missouri in the amount of \$555.22 for private car tax. Under House Bill 161, Laws of Missouri, 1947 entitled Taxation and Revenue, relating to the assessment, levy and collection of taxes on cars or private car line companys, there is a provision made for the collection of these taxes and the turning over of the tax by the State of Missouri to the various counties in this state. However, nothing is said in this law regarding the county fund in which this money should be placed. I would appreciate the opinion of your office on this question as the money is being held pending receipt of your opinion."

Section 6, Laws of Missouri, 1947, Vol. I, page 544, provides for the Comptroller to apportion to the several counties in the state the moneys in the County Private Car Tax Fund, such distribution to be based upon the total mainline track mileage of such railroad or street railway company in each county of the state. Since the Private Car Tax law does not provide into which county fund the moneys distributed to each county are to go, it is our opinion that such moneys are to go into the General Revenue Fund of the counties.

All of the special county funds, except the General Revenue Funds of the counties, are funds which derive their moneys from particular earmarked taxes or levies. Since the

Private Car Tax is not earmarked for any particular fund, we believe it to be clear that it can be placed only in the General Revenue Fund where it may be spent for the general county purposes authorized by law.

CONCLUSION

It is the opinion of this department that the money received by a county from the state as its share of the County Private Car Tax Fund is to be placed in the County General Revenue Fund.

Respectfully submitted,

C. B. BURNS, JR.
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General

CBB:VLM