

COUNTY COLLECTORS: A county collector is required to pay into the county treasury the fees received by him under §§ 139.090 and 150.150, as amended by House Bill No. 148, 80th General Assembly, respecting the collection of a one dollar fee for duplicate personal property tax receipts issued by him and a five dollar fee for the issuance of certain vendors' licenses.

December 17, 1979

OPINION NO. 214

The Honorable John Dennis
Senator, 27th District
Benton, Missouri 63736

Dear Senator Dennis:

This opinion is in answer to your questions asking:

House Bill 148, Truly Agreed and Finally Passed by the First Session of the 80th General Assembly, provides for a fee of \$1.00 to be collected for duplicate personal tax receipts issued by the county collectors (139.090, RSMo), and Section 150.150 as amended by House Bill 148 raises the fee for issuing the merchants', manufacturers', itinerant vendors' and peddlers' license.

Are county collectors entitled to fees under these sections.

Section 139.090, as amended by House Bill No. 148, 80th General Assembly, provides in pertinent part:

. . . The collector shall charge a fee of one dollar for any duplicate personal tax receipt issued by him.

Section 150.150, as amended by House Bill No. 148, 80th General Assembly, provides:

The collector shall, at the time of delivering such license, collect the sum of five dollars, the fee herein allowed to the clerk for issuing the same; provided, that any fees herein received by the collector shall be paid into the county or city treasury, as provided by law.

The Honorable John Dennis

It is clear that § 150.150, by its own terms, requires that the fee be paid into the county treasury.

While there is no express provision in amended § 139.090 requiring the collector to pay the fee into the county treasury, we believe that it is his duty to do so.

It has been said that it is a well-settled law that a right to compensation for the discharge of official duties is purely a creature of statute, and that the statute which is claimed to confer such right must be strictly construed. Ward v. Christian County, 111 S.W.2d 182, 183 (Mo. 1937).

In view of the conclusion that we reach, we do not believe it is necessary to determine whether or not any such increase, if it were an increase in such officers' compensation, would be in violation of § 13 of Art. VII, Missouri Constitution, which generally prohibits an increase in an officer's compensation during his term.

CONCLUSION

A county collector is required to pay into the county treasury the fees received by him under §§ 139.090 and 150.150, as amended by House Bill No. 148, 80th General Assembly, respecting the collection of a one dollar fee for duplicate personal property tax receipts issued by him and a five dollar fee for the issuance of certain vendors' licenses.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, John C. Klaffenbach.

Very truly yours,



JOHN ASHCROFT
Attorney General