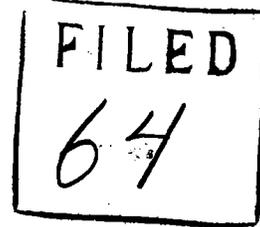


STATE TREASURY:

Proceeds of sale of surplus property belonging to Missouri Training School for Boys to be deposited in the "Missouri Training School for Boys Fund."

September 5, 1947



Mr. M. E. Morris, Director
Department of Revenue
Jefferson City, Missouri

Dear Sir:

Reference is made to your request for an official opinion, reading as follows:

"The office of the Cashier in the Division of Collection of this Department has received from the State Purchasing Agent a number of checks representing the receipts from the sale of cattle from the Boonville Training School for Boys.

"Will you please advise what fund in the State Treasury this money should be properly deposited with, and oblige."

Section 20 of an act found in Laws of Missouri, 1945, page 1428, reads, in part, as follows:

"The state collector of revenue shall promptly record all sums of money collected or received by him and shall immediately thereafter deposit the same with the state treasurer. * * *" (Emphasis ours)

Responsibility for determining the proper fund into which money so received into the State Treasury shall be placed has been enjoined upon the State Treasurer under the provisions of Section 15 of Article IV of the Constitution of Missouri of 1945, which reads, in part, as follows:

" * * * Immediately on receipt thereof the state treasurer shall deposit all moneys in the state treasury to the credit of the state * * * and he shall hold them for the benefit of the respective funds to which they belong and disburse them as provided by law.
* * *"

The institution located at Boonville, Missouri, under the provisions of Section 8993, R. S. Mo. 1939, has been designated as the "Missouri Training School for Boys." For such institution a fund has been created in the Treasury Department under the provisions of Section 9363, R. S. Mo. 1939, which reads, in part, as follows:

"There are hereby established and created in the treasury department of this state the following named funds: * * * 'Missouri Training School for Boys,' * * * Whenever any moneys are paid into the state treasury under the provisions of this article, they shall be receipted for by the state treasurer and placed to the credit of the fund to which they respectively belong, so that money derived from each institution may be placed to the credit of the fund herein provided for that institution."

Under the further provisions of Section 9366, R. S. Mo. 1939, moneys received from the sale of property belonging to such institution are to be transmitted to the State Treasurer. This section reads as follows:

"Whenever any sum or sums of money shall be paid into the treasury of any such institution under the provisions of the preceding section, or any law of this state, and all moneys which may be received into the treasury, or by any officer or officers of any such institution, derived from the employment of the inmates thereof, or from the use or disposition of any property belonging to such institution, and all moneys coming into the treasury, or into the hands of any officer or officers of any such institution from any other source whatever for the support or improvement of such institution, shall be forthwith entered on the books kept by the treasurer or other financial officer of such institution, so as to show the source from whence derived and from whom and upon what account it was received, and the same shall then be forthwith transmitted by such treasurer or other financial officer to the state treasury, and the state treasurer shall give his receipt therefor." (Emphasis ours.)

Mr. M. E. Morris

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The funds referred to in your letter of inquiry, having arisen from the disposition of property owned by the Missouri Training School for Boys, are clearly within the purview of the sections quoted.

CONCLUSION

In the premises, we are of the opinion that funds derived from the sale of property belonging to the Missouri Training School for Boys are to be deposited in the State Treasury to the credit of the "Missouri Training School for Boys Fund."

Respectfully submitted,

WILL F. BERRY, Jr.
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General

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