

✓✓
IN RE: RIGHT OF TREASURER IN COUNTY HAVING TOWNSHIP ORGANIZATION
TO COMMISSION FOR HANDLING INCOME TAX.

See 10133-12311-9935 12
R.S. Mo. 1929

April 14, 1933

Hon. Herbert M. Braden
Prosecuting Attorney of Livingston County
Chillicothe, Missouri

FILED
10

Dear Sir:

Your letter states as follows:

"I am writing you for an opinion as to whether or not County Treasurers and Ex-Officio collectors under counties having township organizations, are entitled to a two per cent commission under Section 12316, Missouri Revised Statutes for 1919, on taxes paid direct into the State Treasury and prorated to the counties, thereafter."

Section 10133 R.S. Mo., 1929, provides as follows:

"Assessors and collectors shall be compensated in like manner and in like amounts as for the assessments of other taxes: Provided, that in counties in which the assessors and collectors are paid a fixed salary, that in addition to the salary paid, they shall be permitted to charge for work performed in the assessing and collecting of the income tax, as provided by this article, the same fees as are charged by assessors and collectors whose salary is not fixed by law, and which fees so charged by said assessors and collectors for services rendered in assessing and collecting income tax shall be paid by the state."

Section 9969 R.S. Mo., 1929, gives collectors four percent on back taxes and delinquent taxes except in the City of St. Louis and other cities of similar size.

Section 9935 R.S. Mo., 1929, provides compensation of collectors in all counties and cities and the percentage retained as commissions on collected taxes is graduated according to the amount of taxes levied in any one year. The amount of commissions that can be retained is limited by Sub-Sections 14 and 15 of Section 9935, Sub-Section 14 providing that in all counties or cities where the levy of taxes in any one year exceeds

\$2,000,000, collector may retain not to exceed \$10,000, while Sub-Section 15 of Section 9935 limits all other collectors to \$9,000 as compensation in full.

My construction of these various sections of the statute, together with Section 12316 R.S., No, 1929, providing for salary to be allowed county treasurer, is that county treasurer in a county having township organization for handling income tax would be allowed the percentage he would be entitled to under Section 9935 and that as I have stated is governed by the amount of the tax levy in any one year. You do not say, and, of course, I do not know what the amount of the tax levy, including license taxes, is in Livingston County for any one year, but this, of course, you can readily determine.

Yours very truly,

EDWARD C. CROW

APPROVED:

Attorney-General

ECC...iac