

TAXES:

Interest and penalties on back taxes,
how divided.

February 11, 1933

Honorable Ted Frossard
Prosecuting Attorney
Cassville, Missouri



Dear Mr. Frossard:

We acknowledge receipt of your letter dated
February 6, 1933, in which you inquire and state as follows:

"Would you please advise me as to how
the interest on back taxes of more than
one year is to be divided between the
county and the state.

I have been consulted on this matter
by the county collector and I would like
to have your opinion before giving him my
advice".

The accrued and collected penalties and interest
on back taxes should be apportioned and divided as the respective
amounts due the state and county bear to the whole amount of
interest and penalties collected.

Very truly yours,

GILBERT LAMB
Assistant Attorney General.

APPROVED:

Attorney General.

GL:LC