

TAXATION: No authority to bring suit for delinquent  
taxes after July 24, 1933--Senate Bill 94.

July 22, 1933



Honorable O. A. Kemp  
Prosecuting Attorney  
Montgomery County  
Montgomery City, Missouri

Dear Sir:

Your letter to General McKittrick respecting the effect of Senate Bill No. 94, upon the collection of 1928 delinquent taxes has been referred to me for reply.

In reply thereto, I wish to advise that it is the opinion of this office that after the effective date of Senate Bill No. 94, which is July 24th, 1933, there is no authority for the institution of a suit to collect delinquent taxes. Accordingly, if it is desired that a suit be brought on 1928 taxes it will have to be brought before July 24th. The new law provides that if any suits are filed prior to its effective date which have not been reduced to judgment that it is optional with the collector whether he shall proceed to reduce said suits to judgment or whether he shall dismiss such suits and proceed under the provisions of the new law. Accordingly, if your collector desires to be sure we suggest that suits be instituted before that date.

Yours very truly

HARRY G. WALTNER, Jr.  
Assistant Attorney General

HGW:H