

COUNTY WARRANTS: Acceptable in payment of taxes - supplemental
to opinion rendered to M.E. Montgomery 10/17/33

3-16
March 15, 1934.



Hon. John A. Eversole,
Prosecuting Attorney,
Washington County,
Potosi, Missouri.

Dear Sir:

This department acknowledges receipt of your letter of February 21, 1934, which is as follows:

"The county court of Washington County, Missouri wishes to know if the county collector is compelled to take county revenue warrants in payment of county taxes under the new budget law. Heretofore a warrant issued in December could be paid on taxes when there were January and February warrants unpaid."

On October 17, 1933 an opinion was rendered by this department to the Honorable M.E. Montgomery, Prosecuting Attorney of Scott, County, relating to warrants being acceptable in payment of taxes. As this opinion bears on your question, we are enclosing copy of the same.

You will note that Sec. 9911, R.S. Mo. 1929, quoted in the enclosed opinion, was not repealed directly or by implication. Under the new Budget Law, Laws of Mo. 1933, page 351, Sec. 22, it is provided as follows:

"All laws or parts of laws and expressly sections 9874, 9985 and 9986 in so far as they conflict are hereby repealed."

Washington County being a county of less than 50,000 inhabitants, the first eight sections of the new Budget Law are applicable thereto. We have perused Laws of 1933, pages 340 to 346, inclusive, and find no provisions which would conflict with Sec. 9911, supra.

March 15, 1934.

In Section 8, Laws of Mo. 1933, page 346, the following sentence appears in parenthesis:

"This shall not apply to warrants lawfully issued for accounts due for prior year, lawfully payable out of funds for prior years on hand."

By this sentence we interpret the same to be the intention of the Legislature that warrants are to occupy the same position as formerly .

Respectfully submitted,

OLLIVER W. NOLEN,
Assistant Attorney General.

APPROVED:

ROY McKITTRICK,
Attorney General

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