

OPINION: COUNTY COURT: PRIVATE  
CAR TAX  
FUND :

What disposition is to be made of money in County Treasury to the credit of said fund under Sections 10052-10063 R. S. Mo. 1929.

February 15, 1934. 2-17-34



Honorable Robert L. Murphy  
Prosecuting Attorney  
Putnam County  
Unionville, Missouri.

Dear Sir:

We have your request of January 18, 1934,  
for an opinion upon the following state of facts:

"What disposition should a County Court make of money it has in the County Treasury to the credit of the Private Car Tax Fund, under the provisions of Sections 10052-10063 Revised Statutes of Missouri 1929, where the County does not construct any hard surfaced roads, and there no hard surfaced roads in the County at all except those that the State Highway Department construct and maintain. The County has a small amount of money in this fund, but not enough to do much good if it is distributed to the road overseers of the various Townships. There would not be more than \$40. to give to each Township.

"Under this set of facts would it be a violation for the County Court to transfer the money in this fund to the regular Road and Bridge Fund to take care of a deficiency there, or to transfer this money to any other fund to pay off old warrants.

"Since the County does not have any hard

surfaced roads upon which to spend this money, and since there is not enough to justify starting building a system of County hard surfaced roads, the result is that this money is lying idle."

I call your attention to Section 10062, R. S. Mo. 1929, which provides:

"\* \* \* \* The said county courts  
\* \* \* \* shall \* \* \* \* hold the  
amount due in each township and  
ward as a separate fund for the  
use of said township in the per-  
manent construction of roads."

Section 10063, R. S. Mo. 1929, provides that this money shall be used exclusively by the various townships and provides that the expenditure of this money shall be by contract let to the lowest and best bidder for road building. It provides that,

"in counties where gravel or  
stone is not to be had, roads  
may be constructed with such  
other material as can be ob-  
tained for such purposes."

Section 10058, R. S. Mo. 1929, authorizing collection of the private car tax, provides that such tax was levied for county and other purposes.

It therefore appears from the above statutes, unaided in their construction by any Appellate Court decisions that the private car tax money belonging to your county can only be expended in accordance with

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the above statutory provisions, and that the county court has no authority to transfer that money to some other fund.

Respectfully submitted,

FRANKLIN E. REAGAN  
Assistant Attorney-General.

APPROVED:

ROY McKITTRICK  
Attorney-General.

FER/j