

COUNTY COLLECTOR: Subdivision XIV of Sec. 9935, R.S. Mo. 1929 unchanged by subdivision XIV of Sec. 9935, Laws of Mo. 1933, p. 454.

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January 10, 1934.

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Hon. Harry Truman,
Presiding Judge - County Court,
Court House,
Kansas City, Missouri.

Dear Sir:

This department is in receipt of your request for an opinion as to the following state of facts:

"We would like an early ruling from your office on Section 9935, Laws of 1933, Article XIV, in regard to the Collector of this county retaining one-half of one percent commission on current and tax revenues."

Laws of Missouri, 1933, p. 454, Senate Bill No. 185, approved May 11, 1933, repeals Sec. 9935, R.S. Mo. 1929 and reenacts the section as it originally stood, and as repealed and reenacted, contained and contains fifteen subdivisions.

You have asked us for a construction of subdivision XIV of the Act of 1933, and we respectfully submit that subdivision XIV was not in any wise changed by the 1933 amendment.

The only change with reference to subdivision XIV is to be found in the first paragraph of the Act of 1933. Section 9935, R.S. Mo. 1929 provided in the first paragraph as follows:

"The collector shall receive as full compensation for his services in collecting the revenue, except back taxes, the following commissions and no more: *****"

The Act of 1933 changed this paragraph by inserting after the word "collector" the words "except in counties where

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the collector is by law paid a salary in lieu of fees and other compensation".

We are informed by the Hon. John R. Ranson, Collector of Jackson County, Missouri that the collector of said county receives fees and other compensation in addition to his salary for the collection of the drainage tax under Sec. 10763, R.S. Mo. 1929, and that he also receives fees and other compensation in addition to his salary for the collection of state income taxes under Sec. 10133, R.S. Mo. 1929.

In view of these facts, the exception found in the Act of 1933 does not exclude Jackson County from the provisions of Sec. 9935, Laws of Missouri, 1933, p. 454.

Respectfully submitted,

JOHN W. HOFFMAN, Jr.,
Assistant Attorney General.

JWH:AH

APPROVED:

ROY McKITTRICK,
Attorney General