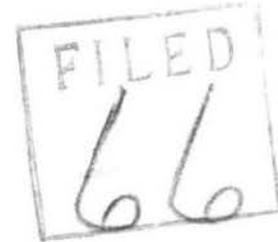


LIQUOR CONTROL ACT: Moneys received by reason of county liquor license fees should be placed in county treasury and disbursed according to classification of expenditures as provided by county court under County Budget Act.

March 27, 1935.



Hon. Ralph B. Nevins,  
Prosecuting Attorney,  
Hickory County,  
Hermitage, Missouri.

Dear Sir:

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

"In Section 24 of the Liquor Control Act, page 87 of the Laws of Missouri, Extra Session, 1933-1934, provision is made for the issuance of liquor licenses by the County Court, but I find no statute directing the disposition of money procured from the sale of such licenses.

Into what fund should the County Treasurer place the money coming from the sale of liquor licenses?"

Section 24 of the Liquor Control Act of Missouri (Laws of Missouri, Extra Session 1933-34, page 87) provides:

"The County Court in each county is hereby authorized to make a charge for licenses issued to retail dealers in all intoxicating liquor, the charge in each instance to be determined by the County Court, by order of record, but said charge shall in no event exceed the amount provided for in Section 22 of this act, for state purposes."

This department has ruled in an opinion dated August 24, 1934 that in the absence of any specific direction on the part of the Legislature of the State of Missouri, the collection of the county liquor license fees is properly the duty of the county collector.

Section 9927, R.S. Mo. 1929 provides:

"Every county collector and ex-officio county collector, except in the City of St. Louis, shall, on or before the fifth day of each month, file with the county clerk a detailed statement, verified by affidavit, of all state, county, school, road and municipal taxes, and of all licenses by him collected during the preceding month, and shall, on or before the fifteenth day of the month, pay the same, less his commissions, into the state and county treasuries, respectively. It shall be the duty of the county clerk, and he is hereby required, to forward immediately a certified copy of such detailed statement to the state auditor, who shall keep an account of the state taxes with the collector."

#### CONCLUSION

In view of the foregoing, it is the opinion of this department that the moneys received by reason of the county liquor license fees should be placed in the county treasury and disbursed according to the classification of expenditures as provided by the county court under the County Budget Law, as found in Laws of Mo. 1933, page 340.

Respectfully submitted,

JOHN W. HOFFMAN, Jr.,  
Assistant Attorney General

APPROVED:

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ROY McKITTRICK,  
Attorney General.