

ADMINISTRATION: Allowance for claim for tombstone is in second class.

June 9, 1949



Mr. Tom Coppage
Assistant Prosecuting Attorney
Greene County
Springfield, Missouri

Dear Sir:

This office is in receipt of your recent request for an official opinion. Your request is stated in the following terms:

"On Page 90 Laws of Missouri, 1917, appears Section 1 relating to purchase of tombstone by executor or administrator. On Page 97 of the same Session Acts appears Section 190 relating to classification of demands against estates of deceased persons. This is our present law in regard to classification of demands and the provisions in regard to second class demands are clearly in conflict with the provision of Section 1 mentioned above. We have been unable to find out if said section has been repealed though we feel that such must be the case since it does not appear in the Revised Statutes, Missouri, 1939."

You are correct in your deduction, as set forth above, that there is a conflict between Section 1, page 90, Laws Missouri 1917, and Section 190, page 97, Laws Missouri 1917, inasmuch as Section 1 places the cost of a tombstone in the fifth class and Section 190 places this cost in the second class.

I would call your attention in this respect to Section 1, page 99, Laws Missouri 1919. This section, as you will note upon examination (I do not quote it in its entirety because the greater part of it is immaterial to this issue) lists a great many sections of laws which are by Section 1 repealed. The concluding words of this section are: "and also an act approved April 9, 1917, as set forth on page 90 of Session Acts of 1917, be, and the same are, hereby repealed." Inasmuch as Section 1, page 90, Laws 1917, was approved

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April 9, 1917, and inasmuch as it is the only section on the aforesaid page relating to administration there can be no question but that Section 1, page 90, Laws 1917, was repealed by Section 1, page 99, Laws 1919, and that that portion of Section 1, quoted above, refers to Section 1, page 90, Laws 1917.

CONCLUSION

It is the conclusion of this department that Section 1, page 90, Laws 1917, was repealed by Section 1, page 99, Laws 1919.

It is the further conclusion of this department that Section 190, page 97, Laws 1917, is the law in Missouri today governing the classification of the cost of a tombstone.

It is the further conclusion of this department that there is no conflict existing in the laws of Missouri regarding the classification of the cost of a tombstone.

Respectfully submitted,

HUGH P. WILLIAMSON
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General

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