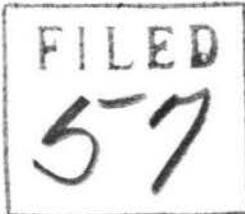


SCHOOLS:  
SCHOOL DISTRICTS:

County treasurer having state apportioned free textbook money belonging to district located in part in another county to remit such money to treasurer of said district.



October 22, 1953

Honorable Frank W. May  
Prosecuting Attorney  
St. Francois County  
Farmington, Missouri

Attention: Mr. Robert A. Cedarburg  
Assistant Prosecuting Attorney

Dear Sir:

Reference is made to your request for an official opinion of this department reading as follows:

"The County Treasurer of St. Francois County has presented a problem to me which I consider needs an opinion from your office. It concerns apportionment of Free Textbooks money out of State Foreign Insurance tax, which has to be apportioned according to districts.

"What does the County Treasurer do with the tax monies paid to him by the State where a district within the county has elected to consolidate with a district in another county?

"The provisions of 165.190 subsection 4 does not seem to apply."

At the outset we wish to direct your attention to an official opinion of this department delivered under date of May 11, 1953, to the Honorable James E. Curry, Prosecuting

Honorable Frank W. May

Attorney, Douglas County, Missouri. You will observe that following the procedure outlined in this opinion, a copy of which is attached hereto, the apportionment of the "County Foreign Insurance Tax Fund" will result in separate portions of moneys belonging to a consolidated district situated in more than one county being sent to the county or township treasurers of the several counties affected.

Upon receipt by the respective county or township treasurers of such money so apportioned, we believe that the provisions of Section 165.343, RSMo 1949, become controlling with respect to the disposition to be made thereof. We quote said section in full:

"165.343. Whenever any state or county school money apportioned to any town, city or consolidated school district shall have been paid to any county or township treasurer, as now provided by law, the same shall, on the application of the treasurer of said town, city or consolidated school district, be paid over to him by said county or township treasurer, and the receipt of any such school district treasurer for said money shall be a lawful voucher for the disposition of said money by said county or township treasurer, and be accepted as such by the county court or other body or person having authority by law to make settlements with said county or township treasurer." (Emphasis ours.)

You will note that such disbursement of the apportioned money serves to discharge the county or township treasurer disbursing the same from all further liability with respect thereto.

#### CONCLUSION

In the premises, we are of the opinion that the disposition of money apportioned from the "County Foreign Insurance Tax Fund" to a county treasurer for the benefit of a school district, forming a part of a consolidated school district situated in more than one county, shall be controlled by the provisions of Section 165.343, RSMo 1949.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. Will F. Berry, Jr.

Yours very truly,

JOHN M. DALTON  
Attorney General