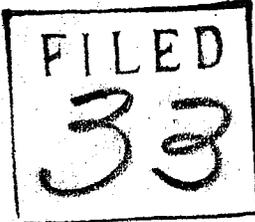


HOSPITALS:  
COUNTY HOSPITALS:  
SOCIAL SECURITY:

Employer's contribution for county hospital employees for social security paid out of hospital tax money, or 5% of general revenue appropriated for hospital purposes by county court.



April 7, 1954

Honorable R. M. Gifford  
Prosecuting Attorney  
Sullivan County  
Green City, Missouri

Dear Sir:

This is in answer to your letter of recent date requesting an official opinion of this office, and reading as follows:

"The County Clerk of Sullivan County, Missouri, inquires of this office as to the position of the County Court with reference to a certain bill certified by the Board of Trustees of the Sullivan County Memorial Hospital, a county hospital operating under the statutes of this state and originally constructed in cooperation with certain agencies of the federal government. The bill in question is in the approximate amount of \$500.00 and represents one and one-half per cent of the salaries paid to the employees of the institution and is that amount required to be forwarded to the appropriate federal authority for social security purposes. The County Court questions their authority to pay this sum from their general revenue for the reason that no amount for such purpose was set up in 1953 in the county budget and further because they do not consider themselves to be employers for social security purposes and that the source from which such contribution should be made is that source from which the salaries themselves arise."

By a subsequent letter you further informed this office that all the revenue of Sullivan County for the year 1953 has already been expended.

Since you refer in your letter to a "board of trustees" we assume that the county hospital of Sullivan county, a county of the third class, was established under the provisions of Section 205.160 to Section 205.340 RSMo 1949.

Honorable R. M. Gifford

Sullivan County employees are covered by the provisions of the Federal Social Security Act under provisions of a contract making coverage effective January 1, 1951.

Section 205.200, L. Mo. 1951, p. 776, provides for the imposition of a tax for such a county hospital and for the establishment of a special county hospital fund therefrom.

Section 205.230 RSMo 1949, provides as follows:

"In counties exercising the rights conferred by sections 205.160 to 205.340, the county court may appropriate each year, in addition to tax for hospital fund herein provided for, not exceeding five per cent of its general fund for the improvement and maintenance of any public hospital so established."

The money to be expended for hospital purposes is limited then to the funds raised by the special hospital tax authorized by Section 205.200, supra, and by the 5% of general revenue, if the county court decides to appropriate such under the provisions of Section 205.230, supra.

We are enclosing an official opinion of this office rendered under date of April 16, 1952, to George Henry, which holds that the county's contribution for county health center employees should be paid from the county health center fund. We believe the same reasoning to be applicable in the present instance, and hold that the county's contribution for the county hospital employees' social security payments should be made from the special hospital fund derived from tax levied under Section 205.200, or from the 5% of general revenue authorized to be appropriated for the county hospital fund by Section 205.230, if the county court makes such appropriation.

You have not stated in your letters whether or not the county court has acted to make the appropriation authorized by Section 205.230. We are, therefore, unable at this time to determine just what money is or is not available for county hospital purposes.

We are enclosing an official opinion of this office rendered under date of July 10, 1946, to Davis Benning, relative to the question of what class of the county budget the contribution authorized by Section 205.230 is to come out of, if the county court wishes to make such appropriation.

Honorable R. M. Gifford

CONCLUSION

It is the opinion of this office that the county's contribution for social security payments on salaries of county hospital employees are to be paid out of the funds derived from the special county hospital tax authorized by Section 205.200, L. Mo. 1951, p. 776, or out of the 5% of general revenue authorized to be appropriated for the county hospital fund by the county court under provisions of Section 205.230 RSMo 1949, if the county court decides to make such appropriation.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. C. B. Burns, Jr.

Very truly yours,

CBB/ld

JOHN M. DALTON  
Attorney General

encl.