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AMBULANCES: A county hospital organized under the  
COUNTY HOSPITALS: provisions of Section 205.160, RSMo et seq.,  
HOSPITALS: may establish and maintain an ambulance  
SPECIAL TAX LEVIES: service supported in whole or in part by  
special tax levy funds pursuant to Section  
205.200, RSMo Supp. 1967. Such ambulance service may not be a general  
service but must be in direct connection with the services rendered  
county hospital patients.

OPINION NO. 290

December 5, 1968



Honorable Dennis C. Brewer  
Prosecuting Attorney  
Perry County Courthouse  
Perryville, Missouri 63775

Dear Mr. Brewer:

This is in response to your question concerning whether or not the Perry County Memorial Hospital has the authority to use the funds derived from their special tax levy which were obtained under Section 205.200, RSMo Supp. 1967, for the operation of an ambulance service which will serve the direct needs of the county hospital.

Section 205.200, RSMo Supp. 1967 states:

"1. Except in counties operating under the charter form of government, the county court in any county wherein a public hospital shall have been established as provided in sections 205.160 to 205.340, shall levy annually a rate of taxation on all property subject to its taxing powers in excess of the rates levied for other county purposes to defray the amount required for the maintenance and improvement of such public hospital and for constructing and furnishing necessary additions thereto, as certified to it by the board of trustees of the hospital; the tax levied for such purpose shall not be in excess of twenty cents on the one hundred dollars assessed valuation. The funds arising from the tax levied for such purpose shall be used for the purpose for which the tax was levied and none other."

"2. Any funds of the hospital, whether derived from the tax authorized by this section or from the operation of the hospital, and whether

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collected before or after October 13, 1965, may be used for constructing and furnishing necessary additions to the hospital."

We note that the above section contains the usual limitation in that the funds arising from the tax levied for such purpose shall be used for the purpose for which the tax was levied, and none other. The purpose for which the tax may be levied, however, again as stated in the section, is to defray the amount required for maintenance and improvement of such hospital and for constructing and furnishing additions thereto.

We note also that Section 205.270, RSMo, states as follows:

"Every hospital established under sections 205.160 to 205.340 shall be for the benefit of the inhabitants of such county and of any person falling sick or being injured or maimed within its limits, but every such inhabitant or person who is not a pauper shall pay to such board of hospital trustees or such officer as it shall designate for such county public hospital, a reasonable compensation for occupancy, nursing, care, medicine, or attendants, according to the rules and regulations prescribed by said board, such hospital always being subject to such reasonable rules and regulations as said board may adopt in order to render the use of said hospital of the greatest benefit to the greatest number; and said board may exclude from the use of such hospital any and all inhabitants and persons who shall willfully violate such rules and regulations. And said board may extend the privileges and use of such hospital to persons residing outside of such county, upon such terms and conditions as said board may from time to time by its rules and regulations prescribe."

We think it is clear from the context of the last quoted section that services of the county hospital are to be extended as broadly as possible to any person requiring care. In this respect, therefore, it is our opinion that the furnishing of ambulance service for the patients of said hospital is a part of the operation of the county hospital and that the funds from the special tax levy may be used for this service. It is also our opinion that the Board of Directors of said hospital may make rules and regulations establishing rates for such services under the provisions of Section 205.270.

The ambulance service provided may not be a general one, however, and must be in direct connection with the services rendered patients of the hospital.

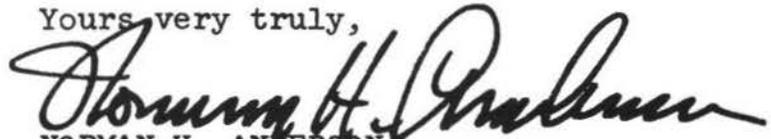
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CONCLUSION

It is the opinion of this office that a county hospital organized under the provisions of Section 205.160, RSMo et seq., may establish and maintain an ambulance service, supported in whole or in part by special tax levy funds pursuant to Section 205.200, RSMo Supp. 1967. Such ambulance service may not be a general service but must be in direct connection with the services rendered county hospital patients.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, John C. Klaffenbach.

Yours very truly,



NORMAN H. ANDERSON  
Attorney General