

June 2, 1970

OPINION LETTER NO. 352
(Answered by letter-Park)

FILED
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Honorable Allen S. Parish
Prosecuting Attorney
Saline County Court House
Marshall, Missouri 65340

Dear Mr. Parish:

This letter is in response to your request for clarification of Attorney General Opinion No. 288, issued April 29, 1970.

The second conclusion contained in the opinion is that:

"The county is liable for payment of tax on wages paid by the county to clerical and stenographic assistants of a third class county assessor."

This is not meant to include any part of wages paid to clerical and stenographic assistants by a county assessor from personal funds. The liability of the county for payment of social security taxes on wages of its employees is limited to wages paid from county funds.

Yours very truly,

JOHN C. DANFORTH
Attorney General