

February 24, 1971

OPINION LETTER 175  
Answered by Klaffenbach

Honorable Donald L. Manford  
Senator, 8th District  
9409 Oakland  
Kansas City, Missouri 64138



Dear Senator Manford:

This letter is in response to your opinion request in which you ask concerning the propriety of an ordinance of a fourth class city which purports to authorize the city to reimburse certain officials for membership dues in professional organizations.

This type of question has been subject to quite some diversity of opinion in the various courts. It is noted in 15 McQuillin Municipal Corporations at page 56 that:

"While the expenditure of public funds for membership in a municipal league or to defray expenses of municipal officers appointed to attend a convention or conference of a municipal league has been recognized as public or municipal purposes, the opposite view has been taken, both as to such dues and expenses. Thus, payment of expenses of city officers attending conventions has been held not for a public purpose."

A similar view is expressed in 64 C.J.S. §1845.

Clearly the common law, even without the aid of any constitutional inhibition forbids the levying and collecting of taxes by a city for any private purpose or business. State ex rel Kansas City v. Orear, 210 S.W. 392 (Mo. 1919).

In this instance the ordinance allows certain reimbursement for membership in "professional organizations" and it is not clear whether the actual application of the ordinance will serve a public purpose so as to be permissible. Further, while we are certain that the Missouri courts will give a strict construction to any measure dealing with the expenditure of public funds the instant case involves a mixed question of law and fact and a controversy that cannot be determined by an opinion of this office.

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For your further information we are enclosing Opinion No. 350 dated September 30, 1969, to Holman and Opinion No. 167 dated July 10, 1969, to Branom, both of which deal with related subjects.

Very truly yours,

JOHN C. DANFORTH  
Attorney General

Enclosures