



OFFICES OF THE

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ATTORNEY GENERAL OF MISSOURI  
JEFFERSON CITY

November 25, 1974

OPINION LETTER NO. 376

Honorable William S. Brandom  
Prosecuting Attorney  
Clay County, Court House  
Liberty, Missouri 64068

Dear Mr. Brandom:

This letter is issued in response to your request for a ruling on the following question:

"Is the Sales Tax Division of the Missouri Department of Revenue exempt from paying the Recorder of Deeds of Clay County, Missouri the required fees for Sales Tax liens and releases?"

The question has recently been resolved by the ruling of the Circuit Court of Cass County, Missouri, in the case of State of Missouri ex rel. James R. Spradling v. Mason Fall, No. 34164, on March 11, 1974. That case held that there is no statutory authority requiring the Department of Revenue to pay a fee to a county recorder of deeds for filing notice of sales tax liens pursuant to Section 144.380, RSMo 1969. The decision of the Circuit Court was not appealed.

The general rule in Missouri is that the state is not liable for the payment of court costs. Murphy v. Limpp, 147 S.W.2d 420 (Mo. 1941). Similar principles govern the instant situation. We conclude that the Department of Revenue is exempt from paying fees to the Clay County Recorder of Deeds for the filing of sales tax liens and releases.

Very truly yours,

JOHN C. DANFORTH  
Attorney General