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OFFICES OF THE  
**ATTORNEY GENERAL OF MISSOURI**  
JEFFERSON CITY

July 14, 1975

OPINION LETTER NO. 167

Honorable William O. Green  
Prosecuting Attorney  
Scotland County  
Post Office Box 177  
Memphis, Missouri 63555

Dear Mr. Green:

This letter is in response to your question asking whether the county court, ". . . having required the Treasurer to give a surety bond as custodian of school funds, [may] pay the premium for such bond from collected school tax revenues. . . ." and related questions.

The county to which you refer is a third class county. Section 54.160, RSMo, with respect to such counties, provides that, ". . . in case a surety bond is required by the county court in the county, the surety bond shall be paid for by the county." This language is to be distinguished from other language preceding it in such section respecting other counties which provides that the county court pay for the surety bond ". . . out of the county common school funds, . . ."

In this respect we are enclosing Attorney General Opinion No. 82, dated March 8, 1947, to William E. Shirley, which holds that under the provisions of such section the premium for a bond to cover disbursement of school monies by the treasurer, if required by the county court, is to be paid out of county funds in counties of the third and fourth class.

Very truly yours,

JOHN C. DANFORTH  
Attorney General

Enclosure