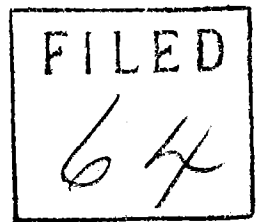


OFFICIAL BONDS: Director of Department of Revenue has no official duties with respect to bonds of township collectors.



October 24, 1946

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Mr. A. M. Morris, Director
Department of Revenue
State of Missouri
Jefferson City, Missouri

Dear Sir:

Reference is made to your letter of recent date, requesting an official opinion of this office, and reading, in part, as follows:

"Under the provisions of House Bill 531, it appears that county collector bonds shall be transmitted to the Director of Revenue and if found to be made in conformity with law, and the sureties satisfactory, the Director shall file same with the Secretary of State and certify the fact to the County Clerk.

"Please advise if township collector bonds are included under the provisions of this act, and if the enclosed bond is in proper form, etc."

House Bill No. 616 of the 63rd General Assembly, which became effective January 6, 1946, contains the following provision with respect to the bonds of township collectors, as a part of Section 15953:

" * * * The township collector shall before he receives the tax books, give bond and security to the state, to the satisfaction of the county court, in a sum equal to one-half the largest amount collected during any one year preceding his election or appointment, including school taxes; such bond shall be executed in duplicate; one part thereof shall be de-

Mr. M. E. Morris - 2

posited and recorded in the office of the clerk of the county court, and the other part shall be transmitted by the clerk to the State Tax Commission. * * *

From the foregoing, it appears that no duties have been imposed upon the Director of Revenue with respect to the official bonds of township collectors.

CONCLUSION

In the premises, we are of the opinion that no duties have been imposed upon the Director of the Department of Revenue with respect to the official bonds of township collectors in counties under township organization.

The bond submitted with your opinion request is returned herewith.

Respectfully submitted,

WILL F. BERRY, Jr.
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General

WFB:HR