

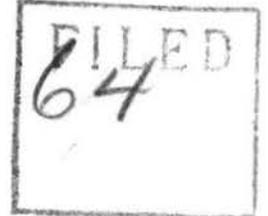
STATE TREASURER:

May accept payments from estate of Rosa Ruhland to be credited to Federal Soldiers' Home Fund. Memorial fund not to be established therefor.

November 30, 1949

12/8/49

Honorable M. E. Morris  
State Treasurer  
Capitol Building  
Jefferson City, Missouri



Attention: Haskell Holman  
Chief Clerk

Dear Sir:

This will acknowledge receipt of your letter dated October 25, 1949, requesting an opinion in the following terms:

"It is requested that you furnish this Department with a written opinion stating whether or not the State Treasurer should accept payments in favor of the State Federal Soldiers' Home in the case of the estate of Rosa Ruhland.

"Also, please advise whether or not these can be placed in a special fund called the Rosa Ruhland Memorial Fund."

Express statutory provisions contemplate the receipt of private gifts of money and property for the use of the Federal Soldiers' Home. Your attention is directed to 1939 Mo. R.S. Section 1513, which provides:

"\* \* \*The said board of trustees (of said Home) is hereby authorized and directed to receive any grant of land, or any gift or bequest of money or other personal property to the Federal Soldiers' Home, at St. James, Missouri, thereby vesting title to any such property in the State of Missouri for the sole use and benefit of the said Home.\* \* \* \* \*"

In interpreting this section the Supreme Court of Missouri held in the case of Mississippi Valley Trust Co., v. Ruhland 222 S.W. (2d) 750:

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"This amendment, as well as other similar enactments with respect to other state agencies, was in affirmance of the common law, as developed hereinbefore; and so far as the capacity of the state to accept testamentary gifts is involved, was declaratory thereof and more clearly established the common law as being in force and effect."

Mo. R.S. 15137 expressly requires the trustees of said Home to periodically report under oath giving a detailed statement of all moneys and other property received on account of such home; and further requires said trustees:

"\* \* \* to immediately transmit to the state treasurer all moneys received by them, or by any financial officer of the institution, from whatsoever source, except (not material here), and the state treasurer shall, on receipt of said moneys credit the same to the Federal Soldiers' Home Fund, which is hereby created and established."

Article IV, Section 15, of the Constitution of Missouri provides:

"All revenue collected and money received by the state from any source whatsoever shall go promptly into the state treasury, and all interest, income and returns therefrom shall belong to the state. Immediately on receipt thereof the state treasurer shall deposit all moneys in the state treasury, \* \* \* and he shall hold them for the benefit of the respective funds to which they belong and disburse them as provided by law."

It would seem clear from the foregoing statutes that the state treasurer is authorized to receive funds, for the

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use and benefit of the Federal Soldiers' Home located at St. James, Missouri, and shall credit the same to the Federal Soldiers' Home fund as provided by Section 15137.

Of course, it may also be pointed out that for book-keeping purposes the source of this revenue from the estate of Rosa Ruhland should be indicated in the Federal Soldiers' Home fund. The state treasurer would not be authorized to create a special fund called the "Rosa Ruhland Memorial Fund", but money received from the estate would be placed in the Federal Soldiers' Home fund.

CONCLUSION.

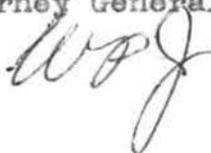
Therefore, this department is of the opinion that the State Treasurer should accept payments in favor of the Federal Soldiers' Home in the case of the estate of Rosa Ruhland. Such payments should be credited to the Federal Soldiers' Home Fund, and a separate memorial fund should not be established therefor.

Respectfully submitted,

JOHN E. MILLS  
Assistant Attorney General

APPROVED:

J. E. TAYLOR  
Attorney General



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