

FUNDS: Transfer of funds at end of biennium in accordance with the Laws of Missouri 1933, Section 1, page 415.

November 17, 1937



Honorable Robert W. Winn
State Treasurer
Jefferson City, Missouri

Dear Mr. Winn:

We are pleased to submit herewith our interpretation of the Laws of Missouri 1933, Section 1, page 415, in compliance with your request.

The section hereinabove referred to provides as follows:

"All fees, funds and moneys from whatsoever source received by any department, board, bureau, commission, institution, official or agency of the state government by virtue of any law or rule or regulation made in accordance with any law, shall, by the official authorized to receive same, and at stated intervals, be placed in the state treasury to the credit of the particular purpose or fund for which collected, and shall be subject to appropriation by the General Assembly for the particular purpose or fund for which collected during the biennium in which collected and appropriated. The unexpended balance remaining in all such funds except such unexpended balance as may remain in any fund authorized, collected and expended by virtue of the provisions of the Constitution of this State, shall at the end of the biennium and after all warrants on same have been discharged and the appropriation thereof has lapsed, be transferred and placed to the credit of the ordinary revenue fund of the state by the state treasurer. Any official or other person who shall willfully fail to comply with any of the provisions of this section, and any person who shall willfully violate any provision hereof, shall be deemed guilty of a misdemeanor;

provided, that in the case of state educational institutions there is excepted herefrom, gifts or trust funds from whatever source; appropriations, gifts or grants from the Federal Government, private organizations and individuals; funds for or from student activities, farm or housing activities, and other funds from which the whole or some part thereof may be liable to be repaid to the person contributing the same, and hospital fees; all of which excepted funds shall be reported in detail quarterly to the Governor and biennially to the General Assembly."

The biennium of 1935-1936 having ended, and assuming all warrants on same have been discharged, the unexpended balance remaining in the following funds should in our opinion be transferred and placed to the credit of the ordinary revenue fund of the State by the State Treasurer:

1. Agriculture Fees Fund: Sec. 12355-a, p. 189, Laws of Missouri 1935.
2. Athletic Commission Fund: Sec. 12999, R. S. Mo. 1929.
3. Board of Accountancy Fund: Sec. 13712 R. S. Mo. 1929.
4. Board of Barbers Fund: Sec. 13525 R. S. Mo. 1929.
5. Board of Chiropractic Examiners Fund: Sec. 13550 R. S. Mo. 1929.
6. Board of Embalming Fund: Sec. 13542 R. S. Mo. 1929.
7. Board of Health-Licensure Fund: Sec. 9119 R. S. Mo. 1929.
8. Board of Health-Water & Sewage Fund: Sec. 9032 R. S. Mo. 1929.
9. Board of Nurses Fund: Sec. 13483 R. S. Mo. 1929.
10. Board of Optometry Fund: Sec. 13500 R. S. Mo. 1929.
11. Board of Osteopathy Fund: Sec. 13517 R. S. Mo. 1929.
12. Board of Pharmacy Fund: Sec. 13149 R. S. Mo. 1929.
13. Board of Veterinary Fund: Sec. 12562 R. S. Mo. 1929.

14. Building & Loan Fund: Sec. 5582 R. S. Mo. 1929.
15. Clerk of Supreme Court Fund: Sec. 11658 R. S. Mo. 1929.
16. Confederate Soldiers Home Fund: Sec. 8666 R. S. Mo. 1929.
17. Earnings of Missouri Penitentiary Fund: Sec. 8454 R. S. Mo. 1929.
18. Fruit Experiment Station Fund: Sec. 12385 to 12393 R. S. Mo. 1929.
19. Grain Inspection Fund: Sec. 13360 R. S. Mo. 1929.
20. Industrial Home for Girls Fund: Sec. 8666 R. S. Mo. 1929.
21. Industrial Home for Negro Girls Fund: Sec. 8666 R. S. Mo. 1929.
22. Insurance Department Fund: Sec. 5679 R. S. Mo. 1929.
23. Intermediate Reformatory Earnings Fund: Sec. 8505 R. S. Mo. 1929.
24. Kansas City Court of Appeals Fund: Sec. 11658 R. S. Mo. 1929.
25. Labor & Industrial Inspection Fund: Sec. 13220 R. S. Mo. 1929.
26. Lincoln University Fund: Sec. 8666 R. S. Mo. 1929.
27. Marshal of Supreme Court Fund: Sec. 1886 R. S. Mo. 1929.
28. Mining Department Fund: Sec. 13652 R. S. Mo. 1929.
29. Missouri School for Blind Fund: Sec. 9694 R. S. Mo. 1929.
30. Missouri School for Deaf Fund: Sec. 9694 R. S. Mo. 1929.
31. Missouri State Sanatorium Fund: Sec. 8666 R. S. Mo. 1929.
32. Missouri Training School (Marshall) Fund: Sec. 8666 R. S. Mo. 1929.
33. Missouri Training School for Boys Fund: Sec. 8666 R. S. Mo. 1929.

34. Missouri Workmen's Compensation Fund: Sec. 3362
R. S. Mo. 1929.
35. Poultry Experiment Station Fund: Sec. 53, p. 24, Laws
of Mo. 1927.
36. Private Warehouse Inspection Fund: Sec. 13385 R. S. Mo.
1929.
37. School of Mines of Metallurgy Fund: Sec. 9665, Sec.
9717 R. S. Mo. 1929.
38. St. Louis Court of Appeals Fund: Sec. 11657 R. S. Mo.
1929.
39. State Dental Board Fund: Sec. 13573 R. S. Mo. 1929.
40. State Department of Education Fund: Sec. 9407 R. S. Mo.
1929.
41. State Fair Fund: Sec. 12475 R. S. Mo. 1929.
42. State Finance Department Fund: Sec. 5295 R. S. Mo. 1929.
43. State Hospital No. 1 Fund: Sec. 8666 R. S. Mo. 1929.
44. State Hospital No. 2 Fund: Sec. 8666 R. S. Mo. 1929.
45. State Hospital No. 3 Fund: Sec. 8666 R. S. Mo. 1929.
46. State Hospital No. 4 Fund: Sec. 8666 R. S. Mo. 1929.
47. State Park Fund: Laws of Missouri 1937, p. 520.
48. Central Missouri State Teachers College Fund: Sec. 8666
R. S. Mo. 1929.
49. N. E. Missouri State Teachers College Fund: Sec. 8666
R. S. Mo. 1929.
50. N. W. Missouri State Teachers College Fund: Sec. 8666 R. S.
Mo. 1929.
51. S. E. Missouri State Teachers College Fund: Sec. 8666
R. S. Missouri 1929.
52. S. W. Missouri State Teachers College Fund: Sec. 8666
R. S. Mo. 1929.

53. University of Missouri Fund: Sec. 8666 R. S. Mo. 1929.

The following funds being collected and expended by virtue of the provisions of the Constitution of this State are in our opinion excepted from the terms of the above statute:

1. Blind Pension Fund: Article 4, Sec. 47, Missouri Constitution.
2. Escheat Fund: Article 11, Sec. 6, Missouri Constitution.
3. Game Protection Fund: Secs. 642, 9712, R. S. Mo. 1929; Article 5, Sec. 26, Missouri Constitution.
4. Soldier Bonus Fund: Article 4, Sec. 44d, Missouri Constitution.
5. Soldier Bonus Interest & Sinking Fund: Article 4, Section 44d, Missouri Constitution.
6. State Building Fund: Article 4, Sec. 44d, Missouri Constitution.
7. State Building Interest & Sinking Fund: Article 4, Section 44d, Missouri Constitution.
8. State Interest Fund: Article 4, Sec. 43, Missouri Constitution.
9. State Public School Fund: Article 10, Sec. 26, Article 11, Sec. 9, Missouri Constitution; Sec. 9712 R. S. Mo. 1929.
10. State School Moneys: Article 10, Sec. 26, Missouri Constitution; Sec. 9712 R. S. Mo. 1929.
11. State Highway Department Fund: Article 4, Sec. 44a, Missouri Constitution. Sec. 8144 Laws of Mo. p. 319.
12. State Road Fund: Article 4, Sec. 44a, Missouri Constitution. Sec. 8147, Laws of Missouri, page 320.
13. State Road Interest & Sinking Fund: Article 4, Sec. 44a, Missouri Constitution. Sec. 8145 Laws of Mo, page 320.

14. State Seminary Monies: Article 10, Sec. 26, Missouri Constitution. Sec. 9717 R. S. Mo. 1929.
15. State Seminary Fund: Article 10, Sec. 26, Missouri Constitution. Sec. 9717 R. S. Mo. 1929.

The following fund by virtue of an opinion rendered by this department under date of March 20, 1935, to Honorable R. B. Caldwell, President Board of Law Examiners, is excepted.

1. Board of Law Examiners Fund: Sec. 11693 and Sec. 11701 R. S. Mo. 1929.

The following are appropriations, gifts or grants from the Federal Government and excepted under statute.

1. Employment Service Fund, Federal.
2. Old Age Assistance Fund, Federal.
3. Federal Highway Building Fund.
4. Federal Soldiers Home Fund.
5. Vocational Educational Fund, Federal.
6. Vocational Educational Fund, Interest, Federal.
7. Vocational Rehabilitation Fund, Federal.
8. Vocational Rehabilitation Fund, Interest, Federal.
9. Vocational, Geo. Ellzey Fund, Federal.
10. Vocational, Geo. Ellzey Fund, Interest, Federal.

The Capitol Building Tax Fund was created as a sinking fund, provided by a tax on all taxable property in the state, the receipts to be used in the payment of capitol building bonds and the interest accruing thereon until the same are paid and cancelled. All of said bonds and interest we understand have been paid and cancelled and there has been no tax levy since 1924. Receipts of said fund are

from collections of delinquent capitol building tax.

Laws of Missouri 1917, Section 7, page 425, provides as follows:

"There is hereby created a fund to be known as the capitol decoration fund, which shall consist of all moneys that shall accrue in the capitol tax fund each year in excess of the legal obligations against said capitol tax fund for such year until and including all moneys that shall accrue to and remain in the capitol tax fund after all the capitol building bonds and interest thereon shall have been paid. And said sums are hereby appropriated for the purpose of carrying into effect the provisions of this act."

The capitol decoration fund is no longer in existence, the purposes for which the fund was created having been fulfilled. We are therefore of the opinion that the remaining funds in the Capitol Building Tax Fund should be transferred to the ordinary revenue fund.

Respectfully submitted,

MAX WASSERMAN
Assistant Attorney General

APPROVED:

J. E. TAYLOR
(Acting) Attorney General

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