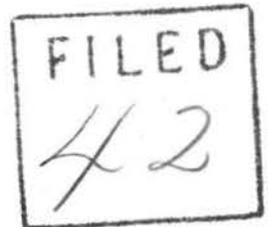


TAXATION: Method of distribution of County Stock Insurance
REVENUE: Fund.

September 9, 1948



9-13
Honorable Ben H. Howard, Comptroller
Department of Revenue
Jefferson City, Missouri

Dear Sir:

Reference is made to your request for an official opinion of this department, reading as follows:

"I desire to ask for an opinion relative to the distribution of the County Stock Insurance Fund in accordance with the provisions of Section 6093, Page 1025, Laws of Missouri, 1945.

"During the year 1947 the sum of \$140,797.68 was collected and paid into the County Stock Insurance Fund of which amount the sum of \$109,527.74 came from the City of St. Louis and \$31,270.23 from Kansas City, Missouri.

"Section 6093 provides that the Comptroller shall apportion all moneys in the County Stock Insurance Fund to: The General Revenue Fund of the State, to the county treasurer and to the Treasurer of the school district in which the principal office of the company paying same is located.

"Since the rate for state purposes for 1947 taxes was, .07 per Hundred Dollars valuation, being .03 for General Revenue Fund, .03 for Blind Pension Fund and .01 for State Interest Fund, I am writing to ask whether the Blind Pension Fund and the State Interest Fund shall also receive a portion of the above mentioned funds?

"In determining the amount to be apportioned to the City of St. Louis and the St. Louis School District shall the levy for city purposes be used in lieu of the levy for county purposes as set out in the statute,

together with the School tax levy for the City of St. Louis?

"I would also like to know whether the rates for county revenue purposes and City of St. Louis General Revenue purposes only should be used or whether the rate for all county purposes including Road Taxes and all St. Louis City levies should be used in connection with the State levy and the School levies of Kansas City and the City of St. Louis in determining the amount to apportion to each."

Section 6093, R. S. Mo. 1939, as amended Laws of 1945, page 1024, after imposing a tax upon the premiums received by certain insurance companies, further provides in part:

" * * * The state treasurer, upon receiving the moneys paid as a tax upon such premiums to the director of Revenue, shall place said moneys to the credit of a fund to be known as the County Stock Insurance Fund, which is hereby created and established. On or before the first day of September of each year the comptroller shall apportion all moneys in the County Stock Insurance Fund to the General Revenue fund of the State, to the county treasurer and to the Treasurer of the school district in which the principal office of the company paying the same is located. Apportionments shall be made in the same ratio which the rates of levy for the same year for state purposes, for county purposes, and for all school district purposes, bear to each other: * * * * * Whenever the word 'County' occurs herein it shall be construed to include the City of St. Louis."

(Underscoring ours.)

Your first specific question is whether or not the blind pension fund and the state interest fund shall receive a portion of the funds to be distributed.

This question must be answered in the negative, as under the plain wording of the statute quoted, the entire apportionment

made to the state is to be placed in the general revenue fund. However, the total combined state levy--that is to say, seven cents--is to be employed in determining the distribution to be made to the state as the quoted statute further specifically provides that the rates of levy for state purposes are to be so employed.

Your second question is directed to the proper rate of levies to be employed with respect to the City of St. Louis and the St. Louis school district.

With respect to the City, we think your question must be answered in the affirmative, particularly in view of the last sentence of the quoted portion of the statute wherein the word "county" is made directly applicable to the City of St. Louis. Similarly, if the principal office of any of such companies is located within the school district of the City of St. Louis, then the rate of levy of that school district is to be employed in determining the proper apportionment to be made thereto.

Your third question involves determination of what separate levies are to be included in determining the basis for apportionment to the City of St. Louis and to the school districts of Kansas City and the City of St. Louis.

It is noted that apportionment is to be based upon the rates of levy for county purposes and for all school district purposes. Therefore, in determining the rate of levy to be employed with respect to the City of St. Louis, the total of all city levies, excluding those of special benefit nature, are to be employed. The same is true with respect to the school districts of the City of St. Louis and Kansas City as the phraseology of the statute is the same with respect to such political subdivisions. It seems to be the purpose of the statute to distribute the proceeds of such tax in the same proportion as though property were located within the school district in which the principal office of the company paying such tax is located. This procedure will produce a uniformity of taxation which we deem to be in accord with the intent of the General Assembly.

CONCLUSION

In the premises, we are of the opinion

1. That in determining the amount of the County Stock Insurance Fund to be apportioned to the general revenue fund

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of the state, the Comptroller should employ the combined total rates of levies for all state purposes;

2. That in determining the amount of the County Stock Insurance Fund to be apportioned to the City of St. Louis, the Comptroller should employ the combined total of the rates of levies made by such city for all city purposes, excluding rates of levies for special assessments, if any;

3. That in determining the amount to be apportioned to the St. Louis school district, the Comptroller should employ the combined total of the rates of levies imposed by said school district for all school district purposes.

Respectfully submitted,

WILL F. BERRY, JR.
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General *J.E.*

WFB:VLM