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taxation of motor vehicles now is commingled with the registration thereof, and since antique vehicles are not required to be registered on an annual basis, the legislature apparently determined some provision was needed whereby antique vehicles would be reported annually to the local taxing officials. Such is accomplished by the provisions of subsection (b) of K.S.A. 1980 Supp. 8-167. In essence, the provisions of that subsection require the annual listing of antique vehicles for purposes of taxation, and the payment of a fee of five dollars for notifying the local taxing authorities that a person owns an antique vehicle upon which motor vehicle taxes are to be paid. However, the statute fails to specify the disposition to be made of the fee once it is collected.

You indicate that some treasurers have suggested the fee should be divided between the state and county as is done pursuant to K.S.A. 1980 Supp. 8-145 in regard to other registration fees. That statute, in relevant part, provides:

"The county treasurer shall deposit seventy-five cents (75¢) of each license application, seventy-five (75¢) out of each application for transfer of license number plates and one dollar (\$1) until January 1, 1981 and thereafter two dollars (\$2) out of each application for a certificate of title, collected by such treasurer under this act, in a special fund, which fund is hereby appropriated for the use of the county treasurer in paying for necessary help and expenses incidental to the administration of duties in accordance with the provisions of this law and extra compensation . . . [limited to a maximum of \$2,400 for any calendar year] to the county treasurer for the services performed in administering the provisions of this act, which compensation shall be in addition to any other compensation provided by any other law

"The county treasurer shall remit the remainder of all such fees collected, together with the original copy of all applications, to the secretary of revenue to be deposited with the state treasurer and credited to the state highway fund." (Emphasis added.)

It has been suggested by other treasurers that the entire amount of the fee should be retained by the county to be used to pay salaries and other expenses which will arise as an incidence of administering the law.

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We are of the opinion that both the foregoing suggestions must be rejected. The second suggestion must be rejected because the law simply does not authorize the county treasurer to appropriate the fees for purposes of maintaining his or her office and, without specific statutory authority to do so, the treasurer lacks any authority whatsoever to so appropriate the fees collected. See School District v. Ottawa County Comm'rs, 133 Kan. 528, Syl. ¶3 (1931).

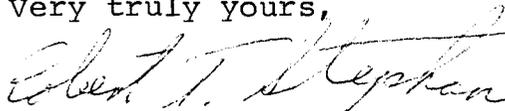
The suggestion that the antique vehicle registration fee for purposes of taxation should be allocated like other registration fees, pursuant to K.S.A. 1980 Supp. 8-145, must be rejected because the statute cited does not apply to such registration fees. That statute applies only to license applications, applications for the transfer of license number plates, and applications for certificates of title. Registration under subsection (b) of K.S.A. 1980 Supp. 8-167 is for the purposes of taxation, and has nothing to do with licensure, transfer of license number plates or certificates of title.

In addition, because the provisions of 8-145 do not apply to, or even mention, the registration fee imposed by subsection (b) of 8-167, an attempt to apply the provisions of 8-145 must fail because said statute fails to specify the portion of the fee that would be retained by the county treasurer and the portion that would be remitted to the state treasurer. Thus, any apportionment of the fee prescribed by 8-167 would be totally arbitrary.

In numerous prior opinions of this office, it has been opined that fees, received by county officers or employees in the performance of their statutory duties, are to be credited to the county general fund, pursuant to K.S.A. 1980 Supp. 28-175, 28-315, K.S.A. 28-617 and K.S.A. 1980 Supp. 28-1006. See, e.g., VII Opinions of the Attorney General 569, and VI Opinions of the Attorney General 262, 386 and 388.

Since no other disposition of the fee imposed under subsection (b) of K.S.A. 1980 Supp. 8-167 is specifically prescribed by law, it is our opinion that said fee is to be disposed of in the manner specified in the above listed statutes, each of which provides that fees collected by county officers, which are not specifically authorized to be retained by such officers, "shall be placed by said [county] treasurer to the credit of the county's general fund."

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Rodney J. Bieker
Assistant Attorney General

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