



Missouri Revised Statutes

Chapter 52 County Collectors Section 52.020

August 28, 2013

Bonds--deposits of collections.

52.020. 1. Every collector of the revenue in the various counties in this state, and the collector of the revenue in the city of St. Louis, before entering upon the duties of his office, shall give bond and security to the state, to the satisfaction of the county commission, and, in the city of St. Louis, to the satisfaction of the mayor of the city, in a sum for any one month equal to the average total monthly collection for the same month during the preceding four years, but not to exceed the largest total collections made during any one month of the year preceding his election or appointment, plus ten percent of the amount and no collector shall be required to give bond in excess of seven hundred and fifty thousand dollars. The bond shall be conditioned that he will faithfully and punctually collect and pay over all state, county and other revenue for the four years constituting his term of office, and that he will in all things faithfully perform all the duties of the office of collector according to law. The official bond shall be a surety bond with a surety company authorized to do business in this state. The premium of the bond shall be paid by the county or city protected by it.

2. In all third and fourth class counties the county commission may require the county collector to deposit daily all collections of money in the depositories selected by the county commission in accordance with the provisions of sections 110.130 to 110.150 to the credit of a fund to be known as "County Collector's Fund". The depositories are bound to account for the moneys in the county collector's fund in the same manner as the public funds of every kind and description going into the hands of the county treasurer and shall provide security for the deposits in the manner required by section 110.010. If daily deposits are required to be made, the county commission may also require that the bond of the county collector be written on a monthly basis and such bond shall be in the sum equal to one-fourth of the amount collected during the same month of the year immediately preceding his election or appointment, plus ten percent of the amount. No county collector shall be required to make daily deposits for days when his collections do not total at least one hundred dollars.

3. The collector shall not check on the county collector's fund except for the purpose of making the monthly distribution of taxes and licenses collected for distribution as provided by law or for balancing accounts among different depositories.

(RSMo 1939 § 11056, A.L. 1943 p. 1062, A.L. 1951 p. 385, A.L. 1959 S.B. 62, A.L. 1961 p. 286, A.L. 1979 S.B. 385, A.L. 1988 H.B. 1464, A.L. 1989 H.B. 612)

Prior revisions: 1929 § 9885; 1919 § 12877; 1909 § 11434

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