

AMBULANCES:
COUNTY COURTS:
FOURTH CLASS CITIES:
SPECIAL TAX LEVIES:
HOSPITALS:

(1) A county operating an ambulance service under Section 67.300, RSMo Supp. 1967, may submit to the voters, under Section 137.065, RSMo 1959, a proposed increase in county revenue tax for the maintenance of such

service; (2) A fourth class city operating an ambulance service under Section 67.300, RSMo Supp. 1967, may levy a special tax to pay for such service under the provisions of Section 94.260, RSMo 1959; (3) The electors of a fourth class city may vote an increase in the rate of taxation under Section 94.250, RSMo 1959, to finance an ambulance service authorized by Section 67.300, RSMo Supp. 1967.

OPINION NO. 254

August 7, 1969

Honorable C.M. Bassman
Missouri House of Representatives
Capitol Building
Jefferson City, Missouri 65101



Dear Representative Bassman:

This opinion is in response to your request in which you pose the following questions:

"Can a county operating an ambulance service under Section 67.300, 1967 Supp. RSMo. levy a special tax to pay for same under Chapter 205 or any other Chapter, dealing with Third Class Counties?"

"May a Fourth Class City operating an ambulance service under the same section levy a special tax to pay for same under Chapter 94.260, Paragraph (2)? Or may such a tax be levied under any other Section by a Fourth Class City?"

In answer to your question as to whether or not special tax levy funds which are authorized under the provisions of Chapter 205, and we presume you mean particularly Section 205.200, may

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be used for operating an ambulance service under Section 67.300, RSMo Supp. 1967, our answer is that such funds are limited to the uses specified. The county court operating an ambulance service under Section 67.300, RSMo Supp. 1967, has no authority to use such funds for general ambulance purposes. We did state in our Opinion No. 290, dated December 5, 1968, which was addressed to the Honorable Dennis C. Brewer, that a county hospital organized under the provisions of Section 205.160, RSMo et seq, may establish and maintain an ambulance service, supported in whole or in part by special tax levy funds pursuant to Section 205.200, RSMo Supp. 1967; but that such ambulance service could not be a general service and must be in direct connection with the services rendered county hospital patients.

In further answer to your first question, we call your attention to our Opinion No. 333, dated July 30, 1968, addressed to the Honorable Maurice B. Graham, which held that a county can submit to the voters, under Section 137.065, RSMo 1959, a proposed increase in county revenue tax for the establishment and maintenance of the ambulance service authorized by Section 67.300, RSMo Supp. 1967. Both of the above mentioned opinions are enclosed.

Your second question deals with whether or not a fourth class city operating an ambulance service under Section 67.300, RSMo Supp. 1967, may levy a special tax to pay for the service under Section 94.260, RSMo 1959.

Section 94.260, RSMo 1959, states in full as follows:

"In addition to the levy aforesaid for general municipal purposes, all cities of the fourth class are hereby authorized to levy annually not to exceed the following rates of taxation on all property subject to its taxing powers for the following special purposes:

(1) For library purposes in the manner and at the rate authorized under the provisions of sections 182.140 to 182.301, RSMo;

(2) For hospital, public health, and museum purposes, twenty cents on the one hundred dollars assessed valuation; and

(3) For recreation grounds in the manner and at the rate authorized under the provisions of sections 90.500 to 90.570, RSMo."

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As your question noted, Paragraph 2 contains specific language authorizing the levy for the special purpose of public health. In our view the term "public health" is a relative term and in the context of this section is sufficiently broad to include whatever is necessary for the health of the public generally and this would include ambulance service necessary to the community. We conclude therefore that a special levy is authorized under Section 94.260.

Further, consistent with our reasoning in our Opinion No. 333, 1968, above cited, we believe that an ambulance service operated by a city under the provisions of Section 67.300 is a "municipal purpose" within the meaning of Section 94.250, RSMo 1959, and therefore an increase in the rate of taxation is authorized pursuant to that section for such ambulance service.

CONCLUSION

It is therefore the opinion of this office that:

(1) A county operating an ambulance service under Section 67.300, RSMo Supp. 1967, may submit to the voters under Section 137.065, RSMo 1959, a proposed increase in county revenue tax for the maintenance of such service;

(2) A fourth class city operating an ambulance service under Section 67.300, RSMo Supp. 1967, may levy a special tax to pay for such service under the provisions of Section 94.260, RSMo 1959;

(3) The electors of a fourth class city may vote an increase in the rate of taxation under Section 94.250, RSMo 1959, to finance an ambulance service authorized by Section 67.300, RSMo Supp. 1967.

The foregoing opinion, which I hereby approve, was prepared by my assistant, John C. Klaffenbach.

Yours very truly,



JOHN C. DANFORTH
Attorney General

Encs: Opinion No. 290, 12/5/68, Brewer
Opinion No. 333, 7/30/68, Graham