



STATE OF ARKANSAS
OFFICE OF THE ATTORNEY GENERAL
JUSTICE BUILDING, LITTLE ROCK 72201

STEVE CLARK
ATTORNEY GENERAL

(501) 371-2007

OPINION NO. 86-16

January 24, 1986

Representative John H. Dawson
P. O. Box 336
Camden, Arkansas 71701

Dear Representative Dawson:

This is in response to your letter wherein you requested an opinion concerning the following questions:

1. Is the Board of Trustees of the Retirement Fund established under Act 432 of 1973 (Ark. Stat. Ann. §§22-914 - 922) authorized to transfer to the Judicial Retirement System any of the court costs collected under Act 432?
2. If the answer to question No. 1 is yes, how should the Board of Trustees compute the amount to be transferred on behalf of a judge?

Ark. Stat. Ann. §22-921 states in pertinent part that monies collected pursuant to the act shall be paid to the City Treasurer to be placed into an account "for the sole purpose of payment of retirement benefits as provided by this act (§§22-914 through 22-922). Ark. Stat. Ann. §22-904.2 provides that a municipal judge upon being elected circuit judge may transfer from the municipal judge retirement system into the judicial retirement system. The statute also sets forth the method for such a transfer. Although the statute provides for the transfer of funds derived from contributions from the judge to the new system, nothing is mentioned concerning the transfer of court costs collected under Act 432. Therefore, it would not appear that the transfer would be authorized.

The foregoing opinion, which I hereby approve, was prepared by Special Assistant Attorney General George A. Harper.

Sincerely,


STEVE CLARK
Attorney General

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