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FEB 28 2003

Opinion Number 03-0049

Mr. Daniel L. Potts, Sr., Assistant Fire Chief
City of Covington Fire Department
P.O. Box 1063
Covington, LA 70434

90-A-1 Public Funds & Contracts
La. R.S. 39:704

City of Covington may not use proceeds
of special tax for anything other than the
purpose for which it was levied.

Dear Mr. Potts:

As outlined in your request, you question if the City of Covington may use the proceeds of a special tax for something other than the purpose for which it was levied. The special tax at issue was dedicated for an aerial ladder and for additions to the fire station.

In short, the answer to your question is no. The proceeds of a special tax cannot be used for any other purpose than that for which it was levied.¹ Our office has consistently opined that the proceeds of a tax levied for a specific purpose can only be used for that purpose.²

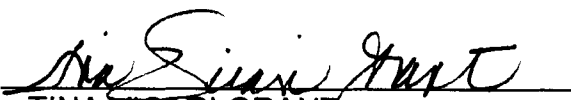
It is, therefore, our opinion that the City of Covington may not use the proceeds of the special tax at issue for anything other than the purchase of an aerial ladder and for additions to the fire station, the purpose for which the tax was levied.

We trust that this adequately responds to your request. If you have any questions, please contact us.

With kindest regards,

Yours very truly,

RICHARD P. IEYOUB
Attorney General

BY: 
TINA VICARI GRANT
Assistant Attorney General

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¹ La. R.S. 39:704

² Atty. Gen. Op. No. 02-0381