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APR 25 2003

Opinion Number 03-0097

Mr. Aubrey Jones, Sheriff
Parish of Washington
P.O. Box 668
Franklinton, LA 70438

50 Taxation
La. R.S. 39:704

Proceeds of special tax may only be used for
its purpose.

Dear Sheriff Jones:

As outlined in your request, you question if you may use the proceeds of a special tax dedicated for the purchase, maintenance and support of law enforcement vehicles and equipment to pay the salaries of deputies who operate the vehicles.

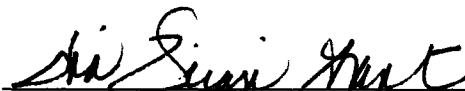
In short, the answer to your question is no. The proceeds of a special tax must be used exclusively for its purpose.¹

In this instance, forty percent of the dedicated funds are to be used to purchase, maintain and support law enforcement vehicles and equipment. You question if support includes the payment of salaries for the deputies who operate the vehicles. Support is somewhat synonymous with the term maintain. Thus, support, in this instance, in our opinion, means maintenance of the vehicles and maintenance does not include the salaries of those who drive the vehicles.

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

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; Attorney General Opinion Nos. 01-12 and 03-0049