

March 18, 2005
OPINION NUMBER 05-0108

**150 TAXATION: Disposition & Proceeds
of Special Tax**

La. R.S. 39:704

Proceeds from special tax for “constructing and maintaining streets and sidewalks” may be used to clean up litter and cut grass around streets and sidewalks.

Mr. Samuel C. D’Aquila
District Attorney
Twentieth Judicial District
P.O. Box 338
Jackson, LA 70748

Dear Mr. D’Aquila:

You have asked our opinion regarding the use of proceeds from a 1% sales tax levied by East Feliciana Parish in September 2004. Specifically you have asked whether the Village of Norwood, an incorporated municipality within East Feliciana Parish, may use its share of the proceeds to pay employees to clean up litter and cut grass around the streets and sidewalks of Norwood.

LSA-R.S. 39:704, which addresses the use of proceeds from a special tax, states, “The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied.” This office has consistently found that the use of proceeds of a special tax adopted at an election in the State of Louisiana is dictated solely by the language contained in the proposition approved by the voters.¹

In accordance with the proposition approved by the voters of the Parish, the Village of Norwood’s share of the proceeds of this tax is to be used for “constructing and maintaining streets and sidewalks”. Webster’s Dictionary defines maintenance as “the work of keeping something in suitable working condition.” Since collecting litter and cutting grass appear to be typical activities needed to maintain sidewalks and streets, their costs may be funded with the proceeds of this tax.

This is not to say that the Village may use the proceeds to pay the full salary of an employee who performs some street and sidewalk maintenance as a part of other maintenance activities for the Village. If the tax proceeds are used to pay the whole salary of an employee, that employee must work solely on the construction and maintenance of the streets and sidewalks of Norwood. If only a portion of the

¹ Atty. Gen. Op. Nos. 02-060, 99-080

employee's time is spent on the construction and maintenance of the streets and sidewalks, only that portion may be paid with the tax proceeds.

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

With kind regards, I am

Yours very truly,

CHARLES C. FOTI, JR.
ATTORNEY GENERAL

BY:

DENISE B. FITZGERALD
Assistant Attorney General

CCF, JR:DBF:jv

OPINION NUMBER 05-0108

**150 TAXATION: Disposition and Proceeds of
Special Tax**

La. R.S. 39:704

Proceeds from special tax for "constructing and maintaining streets and sidewalks" may be used to clean up litter and cut grass around streets and sidewalks.

Mr. Samuel C. D'Aquila
District Attorney
Twentieth Judicial District
P.O. Box 338
Jackson, LA 70748

DATE RECEIVED:
DATE RELEASED: March 18, 2005

DENISE B. FITZGERALD
ASSISTANT ATTORNEY GENERAL