

August 31, 2006
Opinion Number 06-0238

Mr. Michael L. Hughes
First Assistant District Attorney
20th Judicial District Court
P.O. Box 338
Jackson, LA 70748

90-A-2 Public Funds – Loan, Pledge or Grants
150 Taxation

West Feliciana Parish Communications District may use tax proceeds for establishment of a single voice communications system to enhance the 911 telephone system.

Dear Mr. Hughes:

As outlined in your request, you question if the West Feliciana Parish Communications District may use the proceeds of a special tax for the establishment of a single voice communication system that is compatible among all agencies. The tax at issue was levied for the purpose of acquiring, constructing, improving, maintaining and/or operating an enhanced 911 telephone system. The District proposes to use the funds as part of a cooperative endeavor agreement with first responding, emergency, and other public agencies in the parish to establish a single voice communication system. In short, it is opinion that the District may do so.

The proceeds of a special tax may only be used for the purpose 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 The language in the proposition specifically provides for the provision of an enhanced 911 telephone system. Based upon the facts in your request, this cooperative endeavor agreement is to provide for such a system. Accordingly, it is our opinion that the use of the tax proceeds for such a system coincide with the specified purpose for the tax proceeds.

Yours very truly,

CHARLES C. FOTI, JR.
Attorney General

BY: _____
TINA VICARI GRANT
Assistant Attorney General

CCF, jr./TVG/dam

¹ La. R.S. 39:704

² Attorney General Opinion Nos. 02-0381 and 03-0049

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Syllabus

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Tina Vicari Grant
Assistant Attorney General