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ATTORNEY GENERAL

State of Louisiana
DEPARTMENT OF JUSTICE
P.O. BOX 94005
BATON ROUGE
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May 29, 2013
OPINION 13-0024

150 - TAXATION
La. R.S. 39:704

Mr. Randy Smith
Chief of Police
Slidell Police Department
2112 Sgt. Alfred Dr.
Slidell, Louisiana 70458

Sales and use tax proceeds dedicated, in part, to pay for "the operation costs of police protection and public safety," may be used by the City of Slidell for (1) an organized civil force for maintaining order, preventing and detecting crime, and enforcing the laws to preserve from injury or harm and (2) the welfare and protection of the general public, usually expressed as a governmental responsibility.

Dear Chief Smith:

Your request for an Attorney General's Opinion regarding the use of certain tax proceeds has been assigned to me for research and reply.

You indicate that the City of Slidell levies a sales and use tax that is dedicated, in part, to pay for "the operation costs of police protection and public safety." You ask that we define the scope of the terms "police protection" and "public safety" within the proposition.

Pertinently, Louisiana law provides that 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.¹ Additionally, Louisiana jurisprudence provides that special tax authorizations must be strictly construed.²

In order to determine whether the proposed use of the tax proceeds is appropriate, it must be determined what the voters intended when they approved the proposition dedicating the tax revenues, in part, to pay for "the operation costs of police protection and public safety." The controlling factor in making this determination is the understanding that can reasonably be ascribed to the voting population as a whole.³

¹ La. R.S. 39:704.

² *Police Jury of the Parish of Acadia v. All Taxpayers, et al.*, 95-145 (La. App. 3rd Cir. 3/29/95), 653 So.2d 94, rehearing denied; *Hemler v. Richland Parish School Board*, 76 So. 585 (La. 1917); *Watkins v. Ouachita Parish School Board*, 136 So. 591 (La. 1931); *Hodnett v. Monroe City School Board*, 277 So.2d 598 (La. App. 2nd Cir. 1972) and *Brock v. St. James Parish Council*, 407 So.2d 1265 (La. App. 4th Cir. 1981), writ denied.

³ *Local Number 1442 v. Crowley*, 2009 WL 1384977 (La.), 2008-1392 (La. 5/5/09), citing *Denham Springs Economic Development Dist.*, 04-1674 at p. 15, 894 So.2d at 335.

According to the Random House Unabridged Dictionary, "police" is defined, in pertinent part, as "an organized civil force for maintaining order, preventing and detecting crime, and enforcing the laws."⁴ Additionally, "protection" is defined, in pertinent part, as "the act of protecting or the state of being protected; preservation from injury or harm."⁵

Further, in Black's Law Dictionary (9th ed. 2009), "public safety" is defined in Black's Law Dictionary as "the welfare and protection of the general public, usually expressed as a governmental responsibility."

As such, it is the opinion of this office that these sales and use tax proceeds may be used, in part, by the City of Slidell for (1) an organized civil force for maintaining order, preventing and detecting crime, and enforcing the laws to preserve from injury or harm and (2) the welfare and protection of the general public, usually expressed as a governmental responsibility.

Finally, we note that you also ask whether the sales and use tax proceeds may be used, for example, to fund the Slidell City Court, Animal Control, Building Safety, or Public Works. Nevertheless, every proposed expenditure must be examined in light of the proposition language. Therefore, without knowing the specific details of a proposed expenditure, we cannot determine whether it would be permissible under the tax proposition.

We trust this adequately responds to your request. However, if our office can be of further assistance, please do not hesitate to contact us.

Yours very truly,

JAMES D. "BUDDY" CALDWELL
Attorney General

By: 

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⁴ Dictionary.com, Dictionary.com Unabridged, Random House, Inc.
<http://dictionary.reference.com/browse/police> (last visited: March 26, 2013)

⁵ Dictionary.com, Dictionary.com Unabridged, Random House, Inc.
<http://dictionary.reference.com/browse/protection> (last visited: March 26, 2013)