Opinion No. 74-147

Mr. Donald E. Martin
City Attorney
Ninth Floor, Municipal Office Building
Kansas City, Kansas 66101

RE: Industrial revenue bonds--solid waste disposal facilities and related equipment.

Dear Mr. Martin:

You have requested from this office an opinion relating to the application of K.S.A. 1973 Supp. 12-1741 to certain solid waste disposal facilities proposed for construction. You have advised that your city is presently considering a solid waste disposal plan to be funded by industrial revenue bonds. Said plan anticipates the purchase of trucks, tractors and trailers which are integral components of the disposal (transfer station) operation, and that such equipment would be leased by the city to the operators of the disposal system. Specifically, your question is whether the proceeds of bonds issued pursuant to the above statute may lawfully be expended for the purchase of said equipment for the purposes stated.

Industrial revenue bonds were designed to encompass and facilitate a large number of economic endeavors by the promotion, stimulation and development of "general economic welfare and prosperity". The proceeds from such bonds are however limited to the following prescribed areas:

"... only to purchase, construct, reconstruct, equip, maintain or repair buildings and to acquire sites therefor, and to enlarge or remodel said buildings and equip the same, for agricultural, commercial, hospital, industrial, natural resources, recreational development and manufacturing facilities ... providing the governing body of said facility, if in being, would promote the welfare of the city."
[Emphasis added] K.S.A. 12-1741
We believe that the broad and intended scope of this language clearly permits financing the solid waste transfer station as planned. However, the primary issue pivots on whether this language contemplates the purchase of trucks, tractors and trailers as a part of such facility.

Most logically the vehicles needed would fall within the purview of the term "equip." We find no indication within the act as to the precise definition of this term. Webster's New Third International Dictionary defines "equip" as "to provide with what is necessary, useful or appropriate" or "to make ready or competent for service or action." Under either definition the function of the vehicles, to facilitate the ultimate objective of the transfer station, must necessarily fall within the ambit of equipping. Accordingly it is the opinion of this office that trucks, tractors and trailers as integral parts of the solid waste disposal operation are necessary equipment and are properly within the scope and spirit of the industrial revenue bond act.

Very truly yours,

VERN MILLER
Attorney General

VM:JPS:bw