



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

February 17, 1976

ATTORNEY GENERAL OPINION NO. 76- 62

Mr. Marion F. Culver
Director
Bureau of Emergency Medical Services
Building 730, Forbes A.N.G. Base
Topeka, Kansas 66620

Re: Counties--Emergency Medical Services--Levy

Synopsis: The board of county commissioners of any county is authorized to make a levy of not exceeding two mills for the establishment, operation and maintenance of an emergency medical services program pursuant to K.S.A. 1975 Supp. 65-4302, upon approval of such levy by the voters thereof.

* * *

Dear Mr. Culver:

You inquire whether under K.S.A. 65-4302, any city and/or county may impose a levy of not to exceed two mills for the establishment and operation of an emergency medical services program.

Subsection (a) of that provision states thus:

"The board of [*sic*] governing body may establish, operate and maintain an emergency medical service as provided in this act as a county or city function and may contract with any person or governmental entity for the purpose of furnishing emergency medical services within or without the boundaries of the county or city upon such terms and conditions and for such compensation as may

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be agreed upon which shall be payable from the county or city general fund."

The third word in the subsection is printed "of," but must be construed to be "or," in conformity with language in the remainder of the section, which refers consistently both to counties and cities.

The term "board" is defined by K.S.A. 1975 Supp. 65-4301(f) to mean the "board of county commissioners of any county."

Subsection (b) of K.S.A. 1975 Supp. 65-4302 authorizes a levy for emergency medical services thus:

"The board or the governing body of any second-class city having a population of more than six thousand (6,000) and less than seven thousand (7,000) located in any county having a population of more than one hundred eighty thousand (180,000) and less than two hundred thousand (200,000) is hereby authorized to make an annual levy of not to exceed two (2) mills upon all of the taxable tangible property within such taxing subdivision for the establishment, operation and maintenance of an emergency medical service under this act." [Emphasis supplied.]

Under subsection (c) no such levy shall be made under this section "until the question of making such tax levy is submitted to the qualified electors of the county or city."

The levy authority of subsection (b) extends to the board of county commissioners of any county, and to the governing body of any city falling within the narrow population classifications specified therein. Accordingly, I conclude that the board of county commissioners of any county may levy a tax of not exceeding two mills for funding an emergency medical services program established under K.S.A. 1975 Supp. 65-4302. It should be pointed out that this act contains no provision for reimbursement to taxing districts within the county, including any city therein, which provides either ambulance service or a comprehensive emergency medical services program from its own funds.

Yours very truly,



CURT T. SCHNEIDER
Attorney General