Dear Mr. Rustin:

You inquire whether revenues generated by a tax levied pursuant to K.S.A. 1981 Supp. 12-1680 may be used for purposes other than to fund those service programs for the elderly authorized by the statute.

K.S.A. 1981 Supp. 12-1680 authorizes cities and counties to levy a tax "for the purpose of creating or continuing a service program for the elderly operated by municipalities as defined in K.S.A. 10-101 or nonprofit organizations." (Emphasis added.)

Article 11, Section 5 of the Kansas Constitution provides:

"No tax shall be levied except in pursuance of a law, which shall distinctly state the object of the same; to which object only such tax shall be applied." (Emphasis added.)

The language of the Act authorizing the tax levy is clear. Likewise clear is the language of our constitution. Therefore, revenues derived from a tax levied for the purpose of
creating or continuing a service program for the elderly may be used only for that purpose.

Very truly yours,

ROBERT T. STEPHAN
ATTORNEY GENERAL OF KANSAS

Bradley J. Smoot
Deputy Attorney General

RTS:BJS:hle