ATTORNEY GENERAL OPINION NO. 89-132

John S. Anderson
Acting City Attorney
City of Overland Park
City Hall, 8500 Santa Fe Drive
Overland Park, Kansas 66212

Re: Taxation--Liquor Drink Tax--Local Alcoholic Liquor Fund


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Dear Mr. Anderson:

You request our interpretation of subsection (d) of K.S.A. 1988 Supp. 79-41a04. Specifically, you ask whether monies in the special parks and recreation fund may be used to purchase park land.

Subsection (d) of K.S.A. 1988 Supp. 79-41a04 restricts the expenditure of city moneys in a special parks and recreation fund as follows:

"Moneys in the special parks and recreation fund shall be expended only for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities."

(Emphasis added.)
The term "facility" is not defined in the statute, and we must therefore, conclude that the legislature used the term according to its natural and ordinary meaning. Roda v. Williams, 195 Kan. 507 (1965), syllabus 3. In this regard, the term "facility" has been defined as follows:

"Something (as a hospital, machinery, plumbing) that is built, constructed, installed, or established to perform some particular function or to serve or facilitate some particular end."

Under the above-quoted definition, park land would clearly be included within the parameters of the term "park facility." Accordingly, it is our opinion that as used in subsection (d) of K.S.A. 1988 Supp. 79-41a04, the term "park and recreational facility includes park land.

Very truly yours,

ROBERT T. STEPHAN
Attorney General of Kansas

Terrence R. Hearshman
Assistant Attorney General

RTS:JLM:TRH:jm