



STATE OF KANSAS

OFFICE OF THE ATTORNEY GENERAL

2ND FLOOR, KANSAS JUDICIAL CENTER, TOPEKA 66612-1597

ROBERT T. STEPHAN
ATTORNEY GENERAL

October 30, 1989

MAIN PHONE: (913) 296-2215
CONSUMER PROTECTION: 296-3751
TELECOPIER: 296-6296

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

Synopsis: As used in subsection (d) of K.S.A. 1988 Supp.
79-41a04, the term "park and recreational facility"
includes park land. Cited herein: K.S.A. 1988
Supp. 79-41a04.

* * *

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."
(Emphasis added.) Websters Third International Dictionary, Unabridged 812, 813, 1968.

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