



STATE OF KANSAS

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ATTORNEY GENERAL OPINION NO. 92- 144

Kevin Mitchelson
Crawford County Counselor
Fourth & Broadway
P.O. Box 610
Pittsburg, Kansas 66762

Re: Cities and Municipalities -- Emergency Telephone
Services -- Use of Proceeds; County Road Signs

Synopsis: Although county road signs would be beneficial in locating the address of the caller or person in need, we do not believe these signs sufficiently interact with the components of the emergency response system, and therefore may not be paid for from taxes levied pursuant to K.S.A. 12-5301 and 12-5304. Cited herein: K.S.A. 12-5301; 12-5304.

Dear Mr. Mitchelson:

As Crawford county counselor, you request our opinion as to whether emergency telephone tax funds levied and collected pursuant to K.S.A. 12-5301 and 12-5304 can be used to pay for signs to mark and identify county roads. The board of county commissioners of Crawford county would like to use the funds to erect signs to mark county roads, believing that road signs "contribute to the common purpose of implementing the [emergency response] system."

K.S.A. 12-5304 states that proceeds from the emergency telephone tax may be used as follows:

"solely to pay for (1) the monthly recurring charges billed by the service supplier for the emergency telephone service, (2) initial installation, service establishment, nonrecurring startup charges billed by the service supplier for the emergency telephone service, (3) charges for capital improvements and equipment or other physical enhancements to the emergency telephone system, or (4) any combination thereof."

In Attorney General Opinion No. 90-87 we analyzed K.S.A. 12-5304(b) and determined that the funds could be used for "any item which has regular interaction with the other components of the system and which contributes to the common purpose of the system." (Emphasis added). The opinion went on to allow expenditures for telephone lines and hardware, 911 monitors and printers, three-station consoles and recording equipment, computer aided dispatch systems, base stations and repeaters, antennas, pagers, and mobile radios. However, items such as office furniture and equipment were deemed not to "interact with the system as a whole and contribute directly to the common purpose of the system."

Based on this rationale, we opine that although county road signs would be beneficial in locating the address of the caller or person in need, we do not believe these signs sufficiently interact with the components of the system, and therefore may not be paid for from taxes levied pursuant to K.S.A. 12-5301 and 12-5304.

Very truly yours,



ROBERT T. STEPHAN
ATTORNEY GENERAL OF KANSAS



Mary Jane Stattelma
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