



STATE OF KANSAS

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September 27, 1982

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ATTORNEY GENERAL OPINION NO. 82- 212

William D. Rustin
Sedgwick County Counselor
Suite 315, County Courthouse
Wichita, Kansas 67203-3790

Re: Cities and Municipalities -- Service Program For
The Elderly -- Use of Tax Levy

Synopsis: Revenues derived from a tax levy made pursuant to
K.S.A. 1981 Supp. 12-1680 may be used only "for
the purpose of creating or continuing a service
program for the elderly." Cited herein: K.S.A.
1981 Supp. 12-1680, Kan. Const., Art. 11, §5.

* * *

Dear Mr. Rustin:

You inquire whether revenues generated by a tax levied pur-
suant 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:

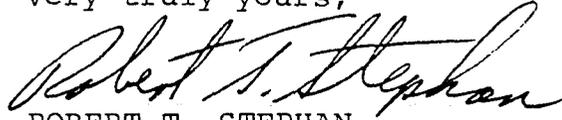
"No tax shall be levied except in pursuance
of a law, which shall distinctly state the
object of the same; to which object only such
tax shall be applied." (Emphasis added.)

The language of the Act authorizing the tax levy is clear.
Likewise clear is the language of our constitution. There-
fore, revenues derived from a tax levied for the purpose of

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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