



STEVE CLARK
ATTORNEY GENERAL

STATE OF ARKANSAS
OFFICE OF THE ATTORNEY GENERAL

201 EAST MARKHAM STREET
HERITAGE WEST BUILDING
LITTLE ROCK, ARKANSAS 72201

(501) 371-2007

Opinion No. 86-87

September 23, 1986

Honorable Harry Foster
Prosecuting Attorney
1008 Front Street
Conway, AR 72032

Dear Prosecutor Foster:

This is in response to your opinion request wherein you posed the following question:

Can Faulkner County appropriate money from its general funds to pay a school district the amount it was mistakenly denied because the County Clerk levied a lower millage tax than was required?

For the following reasons, the answer to your question is no. A county cannot appropriate money out of its general funds which does not further a county purpose. Article 16, §11 of the Constitution of the State of Arkansas requires that tax money be used only for the purpose for which it is raised. The county's general funds were not raised to further an individual school district within that county.

Furthermore, §73(c) of Act 742 of 1977 prohibits a county from passing any legislation "affecting the public school system." Mears, Judge v. Little Rock School District, 268 Ark. 30, 593 S.W.2d 42 (1980).

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General David S. Mitchell.

Sincerely,

A handwritten signature in dark ink, appearing to read "Steve Clark". The signature is fluid and cursive, with a large initial "S" and a long, sweeping underline.

STEVE CLARK
Attorney General

SC/DSM/ljm