



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN, TEXAS 78711

**JOHN L. HILL
ATTORNEY GENERAL**

April 7, 1975

The Honorable Clayton T. Garrison
Executive Director
Texas Parks and Wildlife Department
John H. Reagan Building
Austin, Texas 78701

Opinion No. H- 575

Re: Whether the Texas Parks
Fund may be used for opera-
tional expenses of state parks.

Dear Mr. Garrison:

You have requested our opinion concerning the propriety of an expenditure by the Parks and Wildlife Department from Texas Parks Fund 31 for operational expenses of the state parks. The current appropriations act contained a general appropriation from Parks Fund 31 for use by the Department.

Texas Parks Fund 31 is established by article 7.06(3), Taxation-General, V. T. C. S., which provides in part:

Fifty cents of the tax levied under this Article on each 1,000 cigarettes shall be credited to a new special fund known as the Texas Parks Fund which may be used by the Parks and Wildlife Department for the acquisition, planning, and development of state parks and historic sites.

This article limits the use of Texas Parks Fund 31 to the "acquisition, planning, and development of state parks and historic sites." This limitation was apparently assumed in Attorney General Opinions M-1164 (1972) and M-1061 (1972), and similar language in other statutes has been held to establish such a limitation. See Johnson v. Ferguson, 55 S.W. 2d 153 (Tex. Civ. App. -- Austin 1932, writ dism'd.)

The use of Parks Fund 31 for the construction of a state office building to be used for "wildlife scientific research and comprehensive park and statewide outdoor recreational planning" has been held to be within the meaning of the limitation. Attorney General Opinion M-952 (1971). Other authorized uses include planning for the statewide development of all park lands within the state, M-1164 (1972); and providing relocation assistance costs

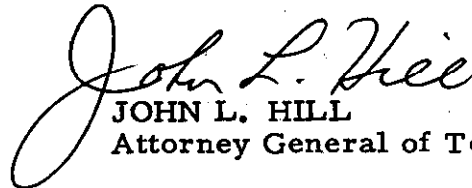
involved in the acquisition of land for planning and development of state parks and historic sites. M-1061 (1972). These uses were considered to be within the limitation of article 7.06(3) since they pertained to the acquisition, planning, and development of state parks and historic sites.

In our opinion, operational expenses may likewise be pertinent to these activities. Accordingly, to the extent that the operational expenses of the Department are referable and allocable to the acquisition, planning, or development of state parks and historic sites, they may be financed from Texas Parks Fund 31.

SUMMARY

To the extent that operational expenses of the Parks and Wildlife Department pertain to the acquisition, planning, or development of state parks and historic sites they may be financed from Texas Parks Fund 31.

Very truly yours,


JOHN L. HILL
Attorney General of Texas

APPROVED:


DAVID M. KENDALL, First Assistant


C. ROBERT HEATH, Chairman
Opinion Committee

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