



The Attorney General of Texas

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Honorable Tim Curry
Tarrant County District Attorney
Tarrant County Courthouse
Fort Worth, Texas 76102

Opinion No. MW-27

Re: Whether a county may purchase capital equipment with funds collected pursuant to article 7048a, V.T.C.S.

Dear Mr. Curry:

You have requested an opinion concerning the purposes for which a county may expend road funds collected pursuant to article 7048a, V.T.C.S. You specifically ask whether capital equipment may be purchased with article 7048a funds.

Article 7048a authorizes the counties of the state to collect ad valorem taxes with the proviso that

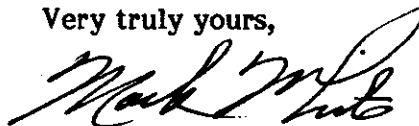
the revenue therefrom shall be used as provided in this Act for the construction and maintenance of Farm-to-Market and Lateral Roads or for Flood Control and for these two (2) purposes only.

V.T.C.S. art. 7048a, § 2. Constitutional basis for such tax is found in article VIII, section 1-a of the Texas Constitution. Section 3 of the statute requires the commissioners court to establish a separate Farm-to-Market and Lateral Road Fund and a separate Flood Control Fund. These funds are under the jurisdiction and control of the commissioners court. Secs. 4, 5. The road funds may be used for the construction and maintenance of farm-to-market and lateral roads and for the acquisition of necessary rights of way. Sec. 4. In our opinion capital equipment which is needed for construction and maintenance of farm-to-market roads may be purchased with article 7048a funds. The equipment may be used solely for the purposes indicated in the statute. See generally Guerra v. Rodriguez, 239 S.W.2d 915 (Tex. Civ. App. — San Antonio 1951, no writ); V.T.C.S. arts. 2351d (purchase of road equipment through Board of Control); 2368a (advertising for competitive bids); 6741 (authority to purchase road machinery and equipment); Attorney General Opinions H-530 (1975) (article 7048a funds cannot be consolidated with other county moneys); M-1250 (1972); M-367 (1969); O-6654 (1945); See Attorney General Opinion V-1169 (1951) (construction of "lateral road").

S U M M A R Y

Article 7048a funds may be used to buy capital equipment to be used for the construction and maintenance of farm-to-market roads.

Very truly yours,



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