

Ala. Op. Atty. Gen. No. 97-00216 (Ala.A.G.), 1997 WL 35271120

Office of the Attorney General

State of Alabama
Opinion No. 97-00216
June 30, 1997

Firefighters-Volunteers-Worker's Compensation Insurance-Funds

*1 If approved by Baldwin County Fire Chiefs Association and Baldwin County Commission, part of proceeds of tax authorized by Act No. **90-449** may be used to pay for worker's compensation insurance for firefighters.

Honorable Walter Penry
Member
House of Representatives
12040 County Road 54
Daphne, AL 36526

Dear Representative Penry:

This opinion is issued in response to your request for an opinion from the Attorney General.

QUESTION

May a part of the proceeds of the tax levied and collected pursuant to Act No. **90-449** be used to pay for worker's compensation insurance for firefighters?

FACTS, LAW AND ANALYSIS

Act No. **90-449** is a local act pertaining to Baldwin County. It provides for an ad valorem tax, the proceeds of which are to be distributed among qualified county volunteer, municipal and volunteer municipal fire departments.

Section 3 of the Act provides:

(a) Fire departments which participate in the distribution of tax proceeds shall expend such funds only for the acquisition of fire trucks, fire stations, fire equipment, communications, fire training, fire vehicle and station insurance, oil, gas, hydrants, utilities, and vehicle or station repair. Such funds shall not be used to pay salaries, purchase food and drink, or to hold fund raising projects.

(b) Any exceptions to the above spending guidelines must be approved by the Baldwin County Fire Chiefs Association and the Baldwin County Commission.

In view of the provisions of subsection (b), funds derived from the tax authorized by Act No. **90-449** may be used only for the purposes set out in subsection (a) unless the Baldwin County Fire Chiefs Association and the Baldwin County Commission approve an exception to the guidelines. Therefore, if the use of part of the proceeds of the tax to pay for worker's compensation insurance for firefighters were approved by the Baldwin County Fire Chiefs Association and the Baldwin County Commission, the answer to your question would be affirmative.

CONCLUSION

If approved by the Baldwin County Fire Chiefs Association and the Baldwin County Commission, a part of the proceeds of the tax authorized by Act No. 90-449 may be used to pay for worker's compensation insurance for firefighters. I hope this opinion answers your question. If this office can be of further assistance, please contact Philip C. Davis of my staff.

Sincerely,

Bill Pryor

Attorney General

By: James R. Solomon, Jr.

Chief

Opinions Division

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