

Opinion No. 51-5462

November 30, 1951

BY: JOE L. MARTINEZ, Attorney General

TO: Mr. L. W. Waterman, Director New Mexico Recreational Association Box 805 Santa Fe, New Mexico

{*171} This is in reply to your letter of November 15th in which you request an opinion concerning the interpretation of Section 5 of Chapter 92 of the Session Laws of 1951.

Section 5 of Chapter 92 of the 1951 Session Laws reads as follows:

"PROCEEDS OF TAX -- DISPOSITION: All such cigarette taxes so collected within the limits of any municipality shall be paid into the municipal treasury, to be placed in a special fund to be designated as the 'Recreational Fund', and said fund shall be used exclusively for playgrounds and other similar recreational facilities for juveniles within the said municipality."

You request whether, despite the fact that Section 5 states that said funds shall be used exclusively for playground equipment and other similar recreational facilities, these funds can be used to pay the salaries of recreational workers.

Recreational facilities would be of little value if the use of said facilities was not properly directed and supervised, and it is my opinion that the intention of the Legislature was to use this money for all recreational purposes, including the payment of salaries of recreational employees. I find no constitutional provision or statutory law that would prohibit the using of this fund for the payment of salaries of personnel to supervise or direct these recreational facilities.

Trusting that this fully answers your inquiry, I remain