

# OFFICE OF THE ATTORNEY GENERAL 91-00198



JIMMY EVANS  
ATTORNEY GENERAL  
STATE OF ALABAMA

MAR 20 1991

THIS OPINION HAS BEEN OVER-  
RULED BY THE OPINION ISSUED  
TO ED RICHARDSON, STATE  
SUPERINTENDENT, DEPARTMENT OF  
EDUCATION, DATED 8/28/2003,  
A.G. NO. 2003-232.

ALABAMA STATE HOUSE  
11 SOUTH UNION STREET  
MONTGOMERY ALABAMA 36130  
AREA (205) 242-7300

Honorable Broox G. Garrett, Jr.  
Attorney at Law  
P.O. Box 387  
Brewton, Alabama 36427-0387

Education, Boards of -  
Advertising - Funds - Ad  
Valorem Taxes - Schools

City and county boards of  
education are prohibited from  
expending public funds to hire  
an advertising agency to  
promote the passage of an ad  
valorem tax increase for public  
education and are further  
prohibited from expending  
public funds to advertise the  
adoption of said proposed tax  
increase.

Dear Mr. Garrett:

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

## QUESTION

Can the Brewton City Board of Education and  
the Escambia County Board of Education  
legally expend public funds to hire an  
advertising agency to promote the passage of  
an ad valorem tax increase for public  
education in Escambia County, and can school

board funds be used to advertise the adoption of the proposed tax increase by the publication of ads and the purchase of promotional material?

#### FACTS AND ANALYSIS

The answer to your question is no. It has long been the law of this state that education funds may be expended only for those purposes authorized by law. See the opinion issued by this office to you in your capacity as attorney for the Brewton City Board of Education under date of January 8, 1985; also, the opinion issued to Mr. James L. Kornegay, Jr., Superintendent of Education, under date of June 9, 1978.

Moreover, in the opinion to Honorable V. M. Burkett, Superintendent, Huntsville City Schools, under date of January 24, 1975, this office was asked whether a city or county board of education may use school monies "to print and pass out to the public information about the schools and the needs of the schools before a referendum dealing with . . . raising a tax base." In answering this question negatively, we stated: "There is no statutory provision that may be construed as allowing the expenditure of school monies to support one side or another in any kind of political campaign."

In light of our holding in the above-cited opinions, it is the opinion of this office that city and county boards of education may not expend public funds to hire an advertising agency to promote the passage of an ad valorem tax increase for public education and may not expend public funds to advertise the adoption of the proposed tax increase by the publication of ads and the purchase of promotional material.

#### CONCLUSION

City and county boards of education are prohibited from expending public funds to hire an advertising agency to promote the passage of an ad valorem tax increase for public education and are further prohibited from expending public funds to advertise the adoption of said proposed tax increase by the publication of ads and the purchase of promotional material.

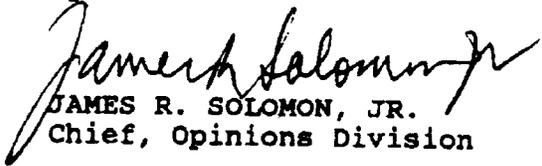
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I hope this sufficiently answers your question. If our office can be of further assistance, please do not hesitate to contact us.

Sincerely,

JIMMY EVANS  
Attorney General

By:

  
JAMES R. SOLOMON, JR.  
Chief, Opinions Division

JE/JWB/cg  
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