

**Opinion No. 56-6464**

June 13, 1956

**BY:** RICHARD H. ROBINSON, Attorney General

**TO:** Mr. R. C. Morgan, State Senator, Portales, New Mexico

We have your letter of May 31st in which you request an opinion from this office as to whether money derived from the cigarette tax under the provisions of Chapter 262, Laws of 1955, can be used to improve a swimming pool where a charge is made for its use.

Section 3 of Chapter 263, Laws of 1955, provides for a special fund which shall be used by the county and municipality in order to provide juvenile recreational facilities, and to pay for employees necessary for such facilities. There is actually no restriction on the uses of funds for facilities which are free to those juveniles within the given area. If the recreational facilities were owned by the county or municipality, we see no reason why the funds derived from this particular law could not be used for the purposes of improving such facilities.

Certainly this would come within the provisions of providing for juvenile recreational facilities within the local governing unit.

Trusting we have answered your inquiry, we remain

By: Paul L. Billhymer

Assistant Attorney General