



**WILLIAM J. SCOTT**

ATTORNEY GENERAL  
STATE OF ILLINOIS  
500 SOUTH SECOND STREET  
SPRINGFIELD

March 21, 1974

File No. S-723

**TAXATION:**

State revenue sharing  
used by county government

Honorable Paul R. Welch  
State's Attorney  
McLean County  
226 Unity Building  
Bloomington, Illinois 61701

Dear Mr. Welch:

This is to acknowledge receipt of your letter in  
which you state:

"Pursuant to the provisions of 85 Ill.  
Rev. Stat. 611-615, the state pays to  
county governments an amount of state  
income tax the first of each month. The  
use of the monies is governed by 85 Ill.  
Rev. Stat. 613 \* \* \*

I have been directed by the McLean County  
Board to inquire as to your opinion con-  
cerning the County Board's distributing

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a portion of the funds to the townships within McLean County based upon the rural population, excluding any population attributable to a municipality within the township. The reason for the exclusion of any population within a municipality is based upon the fact the municipality receives an allocation pursuant to the same statutory provision as do the counties."

Section 3 of "An Act in relation to state revenue sharing with local government entities" (Ill. Rev. Stat. 1973, ch. 85, par. 613) provides:

"§ 3. The amounts allocated and paid to the municipalities and counties of this State pursuant to the provisions of this Act shall be used solely for the general welfare of the people of the State of Illinois, including financial assistance to school districts, any part of which lie within the municipality or county, through unrestricted block grants for school purposes carried out within the municipality or county making the grant."

As I ruled in my opinion S-231 (1970 Op. Atty. Gen. 176) section 3 of said Act limits the expenditures of funds received under the Act to purposes within the powers and duties of the unit of government involved. A non-home rule county board may exercise only such powers as are expressly granted by law or powers which arise by necessary implication from such powers granted, or are indispensable to the purpose

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of their existence. (Crumpler v. County of Logan, 38 Ill. 2d 146; Marsh v. People, 226 Ill. 464.) A county has no power to appropriate or dispose of county funds for a purpose not authorized by law. LeFevre v. County of Lee, 353 Ill. 30.

While flat grants to school districts are provided for in section 3 of "An Act in relation to state revenue sharing with local government entities", I find no authority for counties to make unrestricted grants or gifts to townships. It is, therefore, my opinion that the McLean County Board does not have power to distribute its state revenue sharing funds to townships in the manner you describe.

Very truly yours,

A T T O R N E Y   G E N E R A L