

Tenn. Op. Atty. Gen. No. 98-214 (Tenn.A.G.), 1998 WL 851354

Office of the Attorney General

State of Tennessee  
Opinion No. 98-214  
November 23, 1998

**Appropriation of municipal funds to nonprofit charitable organizations providing “year-round services.”**

\*1 The Honorable Bobby Sands  
State Representative  
War Memorial Building, Suite 110  
Nashville, Tennessee 37243

**QUESTION**

Does a non-profit day care center or similar child care facility, which does not operate all twelve months of the year, meet Tenn. Code Ann. § 6-54-111(a)(2)(A)’s requirement that a nonprofit charitable organization provide “year-round services” in order to qualify for appropriated funds from a municipality?

**OPINION**

No. A non-profit charitable organization, including a day care center or similar child care facility, must operate during the entire year in order to meet the “year-round” services requirement of Tenn. Code Ann. § 6-54-111(a)(2)(A).

**ANALYSIS**

The inquiry to this Office requests a legal opinion regarding Tenn. Code Ann. § 6-54-111(a)(2)(A). The specific question is the definition of “year-round services benefiting the general welfare” and whether a non-profit day care center or similar child care facility which does not operate all twelve months of the year meets the requirement of providing “year-round services.”

Tenn. Code Ann. § 6-54-111(a) provides:

(a)(1) The legislative body of each municipality may appropriate funds for the financial aid of any nonprofit charitable organization or any nonprofit civic organization in accordance with the guidelines required by subsection (b).

(2)(A) For the purposes of this section, a nonprofit charitable organization is one in which no part of the net earnings inures or may lawfully inure to the benefit of any private shareholder or individual and which provides year-round services benefiting the general welfare of the residents of the municipalities.

Tenn. Code Ann. § 6-54-111 (a) (emphasis added).

“The rule of statutory construction to which all others yield is that the intention of the legislature must prevail.” *City of Caryville v. Campbell County*, 660 S.W.2d 510, 512 (Tenn. App. 1983), *perm. app. denied* (1983). Legislative intent is “derived from a reading of the statute in its entirety and within its statutory context.” *Crown Enterprises, Inc. v. Woods*, 557 S.W.2d 491, 493 (Tenn.1977).

Whenever possible, legislative intent and purpose are “ascertained primarily from the natural and ordinary meaning of the language used, when read in the context of the entire statute, without any forced or subtle construction to limit or extend the impact of the language.” *Worrall v. Kroger Co.*, 545 S.W.2d 736, 738 (Tenn. 1977). *Accord City of Caryville v. Campbell County*, 660 S.W.2d 510, 512 (Tenn. App.), *perm. app. denied* (1983). If legislative intent is without contradiction or ambiguity,

“there is no room for interpretation or construction, and the judges are not at liberty, on consideration of policy or hardship, to depart from the words of the statute; ... they have no right to make exceptions or insert qualifications, however abstract justice or the justice of a particular case may require it.” *Carson Creek Vacation Resorts, Inc. v. Woods*, 865 S.W.2d 1, 2 (Tenn. 1993) (citations omitted). The ordinary and common meaning of a word may be established by its definition in a recognized dictionary. *Edelman v. State*, 62 Wis.2d 613, 620, 215 N.W.2d 386 (1974).

\*2 The term “year-round” is not defined in Tenn. Code Ann. § 6-54-111. The term is not used or defined in the regulations promulgated by the Comptroller of the Treasury pursuant to Tenn. Code Ann. § 6-54-111(b). Tenn. Admin. Comp. 0380-3-7-.01 et seq., Rules of Comptroller of the Treasury. Tennessee courts have not addressed the meaning of the term “year-round” in Tenn. Code Ann. 6-54-111(a).

Black’s Law Dictionary defines “year” but not “year-round.”<sup>1</sup> English language dictionaries define the term “year-round.” It means “[e]xisting, active, or continuous throughout the year; during all seasons.” *American Heritage Dictionary* p. 1400 (2d college ed. 1985). The Webster Dictionary defines the adjective “year-round” as “occurring, effective, employed, staying, or operating for the full year: not seasonal” and gives “a year-round resort” as an example. *Webster Dictionary* (internet dictionary based on Merriam-Webster Collegiate Dictionary, 10th ed. 1998), entry for “year-round” as adjective, at <http://www.m-w.com/cgi-bin/dictionary>.

Based on the common, unambiguous meaning of “year-round,” a day care or similar child care facility must operate continuously throughout the year, during all seasons, in order to qualify as a “a nonprofit charitable organization ... which provides year-round services benefiting the general welfare of the residents of the municipalities” within the meaning of Tenn. Code Ann. § 6-54-111(a)(2)(A).<sup>2</sup>

John Knox Walkup  
Attorney General and Reporter  
Michael Moore  
Solicitor General  
Margaret M. Huff  
Assistant Attorney General

#### Footnotes

- <sup>1</sup> “Year” is “[t]he period in which the revolution of the earth round the sun, and the accompanying changes in the order of nature, are completed. Generally, when a statute speaks of a year, twelve calendar, and not lunar, months are intended.... When the period of a ‘year’ is named, a calendar year is generally intended, but the subject-matter or context of statute or contract in which the term is found or to which it relates may alter its meaning.” *Black’s Law Dictionary* (6th ed. 1998).
- <sup>2</sup> The term “year-round” is found, but not defined, in four other Tennessee statutes. In these statutes, as well as the statute at issue, the legislature has used the term “year-round” in a consistent way to mean during the entire year or continuously throughout the year and during all seasons. Tenn. Code Ann. § 54-5-705, regarding eligibility of historic sites for interstate highway directional signs, requires that a historic site be “open to the public on a year-round basis.” Tenn. Code Ann. 68-221-703(19)(B)(i) of the Safe Drinking Water Act defines “Community water system” as “a public water system which serves at least fifteen (15) service connections used by year-round residents ...” A provision in the Education Finance Act at Tenn. Code Ann. § 49-3-317(b), regarding adjustments to reflect local changes, states: “Whenever the schools in any LEA are conducted on a year-round basis, such shall not operate to reduce the level of state support to the LEA ...” Tenn. Code Ann. § 49-6-101(f)(2), regarding special services for preschools, states: “Programs should strive to assist families by providing full-day, year-round services ....”