

MONTHLY REPORT
OF THE
ATTORNEY GENERAL
OF THE
STATE OF TEXAS

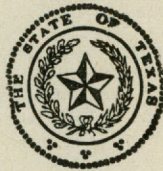
OPINIONS RENDERED
SEPTEMBER 1, 1945
TO
SEPTEMBER 30, 1945



GROVER SELLERS
ATTORNEY GENERAL

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ATTORNEY GENERAL

0-6574 To: L. D. Eakman, County Attorney, Montague
County
Date: September 10, 1945

A public weigher after having qualified as such may not do those things which would disqualify him from being elected to said office; therefore, a public weigher who has weighed and stored cotton may not buy said cotton and the loan future payments of the owner. Arts. 5680, 5684, 5703, V. A. C. S.

0-6594 To: John H. Winters, Executive Director, State Department of Public Welfare
Date: September 12, 1945

Only such obsolete and useless records of the Department of Public Welfare as are embraced in the provisions of Senate Bill 250, Acts 1943, 48th Leg., R. S., authorizing the destruction of "certain records for the years 1932 to September 1, 1939," and "all duplicate old-age assistance records accumulated for the year 1936 through October, 1938," shall be destroyed, and they must be destroyed in the manner prescribed in said act. H. B. 611, Acts 1941, 47th Leg., R. S., S. B. 250, Acts 1943, 48th Leg., R. S.

0-6595 To: George H. Sheppard, Comptroller of Public Accounts
Date: September 18, 1945

The accumulated surplus and profits of a corporation, all the capital stock of which is owned as separate property by a husband who uses the corporation as his *alter ego* for the transaction of his personal business (including business not authorized by the corporate charter), are community property, and one-half interest in the addition to surplus accruing during marriage is subject to an inheritance tax upon the death of his wife. The fiction of corporate entity is disregarded in this instance to prevent the circumvention of community and inheritance tax laws by incorporation before marriage and operation through an *alter ego*. Arts. 4619, 4619, Sec. 1, 7117, V. A. C. S. (See opinion for citation of additional authorities.)

0-6598 To: D. C. Greer, State Highway Engineer, Texas Highway Department
Date: September 5, 1945

The State is not liable for injuries to its employees engaged in governmental functions unless it has expressly assumed such liability. Since general law was in effect assuming such liability at the time of the injury in question, even though a special law is enacted by the Legislature granting the injured

party permission to bring suit against the State, said special act is unconstitutional, and the judgment rendered in a suit filed thereunder is void. Therefore, H. B. 826, Acts 1945, 49th Leg., R. S., appropriating funds to satisfy said void judgment, is unconstitutional. Art. III, Sec. 44, Constitution of Texas; Acts 1935, 44th Leg., R. S., Ch. 217. (See opinion for citation of additional authorities.)

0-6641 To: George H. Sheppard, Comptroller of Public Accounts

Date: September 26, 1945

The funds remaining in an irrevocable trust, set up by a decedent who, having reserved the privileges during his lifetime of changing the relative interests of the beneficiaries or of requiring the trustee to distribute all or part of the *trust res*, exercised the latter privilege to distribute to all beneficiaries except his wife, leaving her sole beneficiary, are included for inheritance tax purposes in the gross estate of the decedent, since his death was the event which gave the wife the "actual and real" possession or enjoyment sufficient to bring the property within the scope of Art. 7117, V. A. C. S. Only one-half of said remaining funds are taxable, however, since they are community property. Title 26, U. S. C. A., Sec. 811 (d). (See opinion for citation of additional authorities.)

0-6647 To: Jouette Bonner, County Attorney, Jack County

Date: September 20, 1945

A discharged serviceman who has been convicted of driving while intoxicated during the period of his exemption from the requirement of a drivers' license as provided for in Senate Bill 109, Acts 1945, 49th Leg., R. S., may not be punished under the provisions of Ch. 173, Art. 4, Sec. 24, Acts 1941, 47th Leg., requiring the automatic suspension of the drivers' license upon conviction of said offense, since he had no license which could be suspended. Acts 1945, 49th Leg., R. S., Ch. 41, Acts 1941, 47th Leg., R. S., Ch. 173.

0-6669 To: Fred V. Meridith, County Attorney, Kaufman County

Date: September 27, 1945

The only remedy the State has against a person for breaching a peace bond is a suit to recover on said bond; but if a party breaches the peace or commits a crime after giving a peace bond, he can be punished for said offenses. Arts. 79-94, C. C. P.

0-6680 To: Newell Cambron, County Auditor, Hopkins County
Date: September 10, 1945

This opinion concerns the right of the City of Sulphur Springs and Sulphur Springs Independent School District to assess and collect ad valorem taxes and taxes on intangible values of bus and freight lines operating through said city. Acts 1927, 40th Leg., R. S., Ch. 270; Acts 1929, 41st Legislature, 1st C. S., Ch. 78, Acts 1941, 47th Leg., R. S., H. B. 8, Art. 18; Art. 7105, V. A. C. S.; Opinion 0-5632.

0-6686 To: Coke R. Stevenson, Governor of Texas
Date: September 6, 1945

Supplemental payments by the Federal Government as provided by the Kilgore Bill may be made under the Texas Unemployment Compensation Act without resulting in the reduction of the State's payment of benefits, regardless of whether or not the State enters into an agreement as provided for in the Kilgore Bill. Arts. 5221b, Sec. 3 (e) (3), 5221b, Sec. 15-A, 5221b, 15 (g) (5) (B), V. A. C. S. Opinions 0-4393, 0-5064.

0-6687 To: T. M. Trimble, First Assistant State Superintendent, State Department of Education
Date: September 28, 1945

This opinion concerns the effect of tax rate and valuation reductions on the eligibility of a common school district for receiving Equalization Aid under the provisions of S. B. 167, Acts, 1945, 49th Leg., R. S.; Ch. 304, Acts 1945, 49th Leg., R. S.; Arts. 2784, 2784, siddivs. 1, 2, 3, 4, 2784e, 2785, 2787, 2794, 2795, V. A. C. S.; Opinion 0-6768.

0-6689 To: E. L. Hinson, Jr., County Auditor, Polk County
Date: September 4, 1945

Salaries of county school trustees cannot be paid from the General Fund under the provisions of H. B. 238, Acts 1945, 49th Leg., R. S., unless the county budget is amended as outlined by Art. 689a-11, V. A. C. S. Art. 2687, V. A. C. S.; Opinions 0-5055-A and 0-5184.

0-6695 To: Cullen B. Vance, County Attorney, Jackson County
Date: September 4, 1945

This opinion concerns the right of a county attorney to a commission for a claim placed with him by the commissioners' court when said court accepts property in settlement of the claim before a suit can be filed. Arts. 335, 5160, V. A. C. S.; Opinions 0-3599, 0-3656, 0-5306 and 0-6534.

0-6714 To: Railroad Commission of Texas
Date: September 4, 1945

Under the facts submitted, the concrete dock or platform comes within the provisions of Art. 6559b, V. A. C. S., which is known as the Clearance Law. Arts. 6559a-6559f, V. A. C. S.

0-6717 To: Claude Isbell, Secretary of State
Date: September 7, 1945

This opinion concerns the authority of the Secretary of State to issue a certificate showing compliance with the laws of Texas and good standing of a partnership seeking to do business in the Dominican Republic. Art. 5924, R. C. S.

0-6723-A To: Bascom Giles, Commissioner, General Land Office
Date: September 10, 1945

A prospecting permit issued under Art. 5421c, Sec. 12, V. A. C. S., is not an intervening right that will bar reinstatement of forfeited school lands. After reinstatement, minerals on school lands may not be developed under Art. 5421c, Sec. 12, supra. Both Arts. 5421c, Sec. 12 and 5388, et seq., are applicable to minerals in forfeited school lands. Acts 1931, 42nd Leg., H. B. 358, S. B. 310; Arts. 5326, 5388, 5393, 5394, 5395, 5397, 5398, 5400, V. A. C. S.; Letter Opinion of August 20, 1937, to William H. McDonald, Land Commissioner; Opinion 0-6723 overruled and withdrawn.

0-6732-A To: D. C. Greer, State Highway Engineer
Date: September 12, 1945

A truck whose gross weight exceeds the legal road limit is not subject to registration by the State Highway Department.

Each truck, truck-tractor, trailer and semi-trailer should be registered separately and in case of separate unit has a gross weight in excess of the legal gross weight, it should not be registered.

Under the provisions of Art. 6701-a, V. A. C. S., a special permit must be secured from the Highway Department in order for the following classes of vehicles to operate over the highways of this State: (1) two or more trucks, truck-tractors, trailers, or semi-trailers, whose separate gross weight does not exceed the legal gross weight but whose combined gross weight exceeds the legal gross weight; (2) the above mentioned units or a combination of such units which, when operated together, exceed the legal length or width. Acts 1929, 41st Leg., R. S., H. B. 6 and S. B. 11; Acts 1929, 41st Leg., 2nd C. S., S. B. 10; Acts 1941, 47th Leg., H. B. 19 and S. B. 43; Acts 1945, 49th Leg., R. S., S. B. 184 and S. B. 291; Arts. 6675a-6, a-7, 6701a, V. A. C. S.; Opinions 0-4213 and 0-6732 overruled.

0-6744 To: Leonard Carlton, Commissioner, Bureau of Labor
Statistics
Date: September 5, 1945

In order for an employment agency to legally operate in more than one county, it must obtain a license under the terms of Art. 5221a-4, Sec. 3, V. A. C. S., for each county in which it intends to operate. Art. 5210, V. A. C. S.; Opinion 0-2882.

0-6764 To: Fred L. Blundell, District Attorney, Lockhart
Date: September 10, 1945

Under the given facts, the portion of the crude oil which as of January 1, 1945, was stored for purposes other than its transportation should be considered to have acquired situs in the school district and, therefore, to be taxable by said district. If any portion of the oil determined to be in transit at the outset was held or delayed in storage for a period of time entirely disproportionate to the usual periods in which oil has been previously held without some substantial reason therefor, it should be considered to have acquired situs for taxation in the school district. The reason for any delay should concern strictly the transportation of the oil such as break-downs or congested traffic. Art. VIII, Sec. 11, Constitution of Texas; Art. 7153, V. A. C. S. (See opinion for citation of additional authorities.)

0-6778 To: Lon Alsup, Executive Secretary-Director, State
Commission for the Blind
Date: September 10, 1945

The resolution of the Forty-second Legislature, permitting Oscar Raines, a blind citizen of Texas, to erect, maintain, and operate a confectionery and cigar stand in the State Land Office Building, was merely intended to have a temporary effect and did not bestow a vested property right in this space which could be conveyed to another individual. The control and charge of the building was left in the hands of the Board of Control, and Oscar Raines was merely permitted to use a certain space therein. Acts 1931, 42nd Leg., H. C. R. 35; Art. 665, R. C. S.; *Conley v. Texas Division of U. D. of the Confederacy*, 164 S. W. 24, (writ of error denied.)

0-6784 To: R. S. Wyche, County Auditor, Gregg County
Date: September 5, 1945

A county auditor has the authority to reject claims authorized by the commissioners' court if they have not been contracted as provided by law. The commissioners' court is without authority to allow such a claim over the disapproval of the county auditor, and the county clerk does not have authority to issue

and deliver a warrant which has not been approved by the county auditor under the facts stated. Arts. 1651, 1660, 1661, 1940, 2345, 2351, 3932, V. A. C. S.; Opinions 0-6220 and 0-6663. (See opinion for citation of additional authorities.)

0-6785 To: S. K. Long, County Attorney, Jefferson County
Date: September 12, 1945

Payments made by Federal Housing Authorities and other similar Federal agencies in lieu of taxes should be treated as such and allocated as other ad valorem taxes when paid to the collecting officials charged under the law with collecting same. Acts 1945, 49th Leg., R. S., H. B. 61; Opinions 0-5270 and 0-5937, modified. (See opinion for citation of additional authorities.)

0-6788 To: C. J. Wilde, County Auditor, Nueces County
Date: September 12, 1945

Nueces County is not liable for payment of a court stenographer's fee for transcript of testimony taken in a forcible detainer suit to which the county was not a party. Art. 2327, R. C. S.

0-6792 To: Claude Isbell, Secretary of State
Date: September 24, 1945

Under the terms of H. B. 181, Acts 1945, 49th Leg., R. S., relating to non-profit hospital cooperatives, the organization expenses of said cooperatives including all commissions paid to salesmen, must not exceed twenty per cent of the total amount of capital sought to be employed in such proposed company; the solicitor of members must have a license or permit from the Securities Commissioner of Texas; the fee required for filing charters, amendments or supplements by said cooperatives shall be not less than fifty dollars; persons who are residents of towns in excess of 2,500 population may organize or become members of a cooperative to be established and maintained outside of such towns, as long as such is located in the immediate locality where the members reside; there need be nothing on the face of the charter of such a corporation regarding the population of the city or town in or near which such cooperative is to be established; in the absence of a prohibition, such a corporation may provide for the issuance of capital stock; if such cooperative hospital is organized without capital stock, the charter need not make any provision regarding the source of the working capital and its rights to own property and equipment; and such cooperatives, whether or not they have issued capital stock, must pay a franchise tax computed as provided in Art. 7084, V. A. C. S. Arts. 600a, Secs. 3(n), 7, 1302, 1304, 1309, 3914, 7094, R. C. S.

0-6794 To: D. W. Stakes, General Manager, Texas Prison System
Date: September 4, 1945

In the absence of a specific appropriation providing for payment of taxes due counties and school districts on prison lands, the Texas Prison System cannot pay such taxes from prison income. Art. VIII, Sec. 6, Constitution of Texas; Acts 1945, 49th Leg., R. S., H. B. 289, S. B. 317; Art. 7150, R. C. S.; *National Biscuit Company v. State*, 135 S. W. (2d) 687.

0-6796 To: F. E. Mitchell, County Attorney, Callahan County
Date: September 13, 1945

Since the legal status of the Hart Common School District is now before the appellate court, the county judge should refrain from calling an election to consolidate said district with a contiguous high school district, although a petition signed by the requisite number of citizens has been presented to him, unless a writ of mandamus ordering him to do so is issued by a court of competent jurisdiction. Arts. 2806, 2922a, 2922aa, V. A. C. S.

0-6798 To: Dr. George W. Cox, State Health Officer, Board of Health
Date: September 13, 1945

The Board of Health may not exchange the school equipment in question which is not needed by it, for the services necessary in repairing a building purchased by said Board. Arts. 666, 670, 673, V. A. C. S.

0-6799 To: D. H. Utley, County Auditor, Clay County
Date: September 26, 1945

This opinion concerns whether or not the Henrietta Rural High School is within the class of school districts for which a discount for the prompt payment of taxes is mandatory. Arts. 2922b, 2922e, 2922L, 7255b, V. A. C. S.; Opinions 0-2299, 0-6124, and 0-6290.

0-6800 To: George H. Sheppard, Comptroller of Public Accounts
Date: September 25, 1945

A judgment removing penalties and interest in a delinquent tax suit, issued by a district court having jurisdiction both of parties and subject matter, not being void on its face, should be followed in the absence of its being set aside on appeal or in a direct proceeding instituted for the purpose of setting same aside. Art. 7336, V. A. C. S. (See opinion for citation of additional authorities.)

0-6803 To: Olin Culberson, Chairman, Railroad Commission
Date: September 12, 1945

The Railroad Commission would not be in contempt of Court in assuming jurisdiction and hearing an application for an exception to Rule 37 based upon changed conditions, when the permit to drill at the identical location had been cancelled and annulled by the courts and the applicant permanently enjoined from producing from said well. The Commission has exclusive original jurisdiction to determine the matter of changed conditions, and until it has exercised said power, its jurisdiction should not be denied or usurped by the courts. *Railroad Commission vs. Wencker*, 168 S. W. (2d) 625. (See opinion for citation of additional authorities.)

0-6804 To: Ernest Guinn, County Attorney, El Paso County
Date: September 13, 1945

The savings and investment share accounts of building and loan associations are taxable for state and county ad valorem taxes in the hands of the owner. Said shares shall be deemed personal property, and the valuation of such shares would be governed by the provisions of Ch. 6, Title 122, R. C. S., and particularly Art. 7174. Taxes against the reserves of the associations should be assessed in accordance with the formula laid down in Art. 881a-53, R. C. S.; Arts. 856, 881a-47, R. C. S.; Opinions 0-3526 and 0-3834.

0-6805 To: John W. Crudgington, County Auditor, Potter County
Date: September 18, 1945

Under the provisions of H. B. No. 850, Acts 1945, 49th Leg., R. S., it is within the discretion of the Commissioners' Court of Potter County to transfer the surplus in the Road and Bridge Fund derived from motor vehicle registration fees to any other county fund or funds, provided that Potter County now levies no tax for the building and maintenance of roads and bridges for the county. Such money now in the Road and Bridge Fund derived from fines and forfeitures cannot be transferred, however. Art. VIII, Sec. 9, Art. XVI, Sec. 24, Constitution of Texas; Arts. 6675a-1-6675a-14, V. A. C. S.; 870a, P. C.

0-6807 To: F. L. Massie, County Auditor, Wilbarger County
Date: September 18, 1945

This opinion concerns an interpretation of H. B. 642, Acts 1945, 49th Leg., R. S., regarding fees to be charged by district clerks for certain certificates.

0-6808 To: H. A. Jamison, Commissioner, Department of
Banking
Date: September 18, 1945

The term "general obligations," as used in Subsec. 6, Art. 7, Chapter V, of the Texas Banking Code of 1943, referring to lawful investments by a State bank in an amount in excess of the loan limit, means an unlimited or unqualified liability, obligation, or undertaking legally created. Said obligations include warrants and scrip, but not revenue bonds. Arts. 342-507, V. A. C. S.

0-6809 To: H. A. Jamison, Commissioner, Department of
Banking
Date: September 18, 1945

Under the provisions of the Texas Banking Code, a State bank may lawfully invest in those obligations of another State, or its political subdivisions, in which a National bank domiciled in this State is authorized to invest; however, the loan limit of Texas would still apply to such out-of-State investments as well as to those in the State. Arts. 342-511, 501, 502, 503, 504, 505, 506, 507, and 511, V. A. C. S.

0-6810 To: W. A. Johnson, County Attorney, Tom Green
County
Date: September 18, 1945

The maximum salary allowable to the County Treasurer of Tom Green County for the year 1944 is \$2,120.00. Such salary may be increased for the year 1945, however, under the provisions of S. B. 123, Acts 1945, 49th Leg., R. S., in the event the Commissioners' Court enters an order to that effect. Arts. 3912e, Sec. 13, 3941, 3943, V. A. C. S.; Opinions 0-6646 and 0-6677.

The County Treasurer of Tom Green County is entitled to a deputy, assistant or clerk when the provisions of Art. 3902, V. A. C. S., are complied with. However, the appointment to such a position of the niece of said County Treasurer would be a violation of Art. 432, P. C. Art. III, Sec. 53, Constitution of Texas; Opinions 0-2383 and 0-4454.

0-6811 To: T. M. Trimble, First Assistant State Superintendent,
Department of Education
Date: September 18, 1945

The Attorney General cannot authorize the transfer to the Bovina Independent School District of funds from delinquent tax collections which were collected in 1944 and previous years by a school district which was at that time a part of the Texas-New Mexico School District but is now consolidated with the

Bovina Independent School District; and it is suggested that for the protection of all concerned, a suit should be brought in district court to determine ownership of this fund. *Texas-New Mexico School District No. 1 v. Farwell Independent School District, et al.*, 184 S. W. (2d) 642; Opinion 0-6518.

0-6814 To: T. M. Trimble, First Assistant State Superintendent, State Department of Education

Date: September 20, 1945

Art. 2889a, V. A. C. S., relating to the issuance of Teachers' Certificates, as enacted by S. B. 18, Acts 1943, 48th Leg., repeals Art. 2889a, V. A. C. S., as enacted by S. B. 192, Acts 1925, 39th Leg., and the subsequent expiration by its own terms of the provisions of Sec. 1, subpara. (1), of the amending act does not destroy its repealing effect.

0-6816 To: Thomas L. Blanton, Jr., County Attorney, Shackelford County

Date: September 26, 1945

Salaries of assistants or deputies in the clerk's office must be paid out of the fees of office of said clerk as provided by Art. 3899(a), V. A. C. S. The salaries of the assistants and deputies in the sheriff's office may be paid out of the general fund, if in the opinion of the Commissioners' Court, fees of the sheriff's office are not sufficient to justify payment of the salaries of such deputies as provided in Art. 6869, V. A. C. S. Opinions 0-6367, 0-6404, and 0-6432.

Expenses of the sheriff's office and automobile expense must be paid out of fees of office. However, the commissioners' court may purchase automobiles for the use of the sheriff and his deputies out of the general fund.

The sheriff and clerk may be paid an ex-officio salary in any sum which when added to other compensation and excess fees allowed to be retained, does not cause such officer to receive a total compensation in excess of \$3,750.00. Opinion 0-6592.

Art. 3943, V. A. C. S., sets the maximum compensation of the county treasurer of a fee county at \$2,000.00. Since said article was not amended by S. B. 123, Acts 1945, 49th Leg., R. S., the commissioners' court cannot increase the salary of the county treasurer. Opinion 0-6588.

Under Art. 2350 (7), V. A. C. S., each county commissioner is entitled to \$25.00 per month traveling expense, provided he actually expends that much on official business of the county. Under the provisions of H. B. 84, Acts 1945, 49th Leg., R. S., each county commissioner is entitled traveling expenses incurred while traveling outside the county on county business, not to exceed \$300.00 in any one year. Opinion 0-6002.

0-6817 To: R. A. Barton, County Attorney, Calhoun County
Date: September 15, 1945

Whether the City of Port Lavaca is authorized to use seawall funds derived from a tax remission for the purpose of replacing, raising, and strengthening the inside bulkheads of the retaining wall inside the Municipal Harbor depends on whether, as an engineering fact, such construction is so necessary to support the outside seawall that it constitutes "an essential and necessary and component part of the seawall project." Art. XI, Secs. 7, 8, Constitution of Texas; H. B. 7, Acts 1941, 47th Leg., R. S.; Opinion 0-4117. (See opinion for citation of additional authorities.)

0-6821 To: George H. Sheppard, Comptroller of Public Accounts
Date: September 21, 1945

The Constitutional Amendment regarding the right of members of the Armed Forces to vote without paying a poll tax or holding a receipt for any poll tax assessed against him became a part of the Constitution upon the ascertainment that it had received a majority of the votes cast at the election, and no further act of the Legislature is required to make it effective. Arts. VI, Sec. 2A, XVII, Sec. 1, Constitution of Texas. (See opinion for citation of additional authorities.)

The persons named in the amendment are not required to obtain temporary exemption certificates from the Tax Assessor-Collector. Art. VI, Sec. 2, Constitution of Texas; Arts. 2968, 2968a, 3004, R. C. S.

0-6822 To: Thomas H. Taylor, Department of Public Welfare
Date: September 22, 1945

The amendment to Article III, Sec. 51a, Constitution of Texas, increasing the amount of assistance to needy aged persons, the needy blind, and to needy children beyond that previously authorized by the Constitution, is self-enacting, and there is no part of the amendment which will require an enabling statute to make it self-operating. The amendment became effective on September 11, 1945. Art. III, Secs. 51b, 51c, 51d, Constitution of Texas; Acts 1941, 47th Leg., H. B. 611. (See opinion for citation of additional authorities.)

0-6824 To: G. C. Olsen, County Attorney, Winkler County
Date: September 29, 1945

Since the Commissioners' Court of Winkler County does not have authority to establish two hospitals from the proceeds of a bond election, a petition requesting same is not lawful and may

be disregarded by the court; therefore, a subsequent petition submitted the same day and requesting an election for the issuance of bonds to establish one county hospital may be approved or rejected by the court as the law and facts may require. Arts. 4478-4494, V. A. C. S.

0-6827 To: Bascom Giles, Commissioner, General Land Office
Date: September 26, 1945

H. C. R. 41, Acts 1945, 49th Leg., R. S., authorizing the Land Commissioner to sell approximately one hundred acres of land in Waller County near the Prairie View Normal and Industrial College, is ineffective. In order to confer such authority upon the Commissioner, an act of the Legislature would be required and a mere resolution is wholly insufficient. Art. III, Secs. 29, 30, 35, Constitution of Texas. (See opinion for citation of additional authorities.)

0-6829 To: Tom L. Hartley, Criminal District Attorney,
Edinburg
Date: September 26, 1945

No oath of office other than that provided for by Article XVI, Sec. 1, Constitution of Texas, is required to be taken by the Board of Equalization or the Assessor and/or Collector of Taxes for independent school districts.

0-6831 To: Mrs. Peyton Burke, County Auditor, Falls County
Date: September 27, 1945

The registered scrip warrants against the portion of the county road and bridge fund allocated to a particular precinct give holders vested interests therein and should be paid in the order of the registration of warrants issued against that particular precinct fund, regardless of whether warrants issued on the same dates against other precinct funds have become eligible for payment. Arts. 1625, 1626, 1627, 6675a-10, 6740, V. A. C. S.; Opinion 0-4552. (See opinion for citation of additional authorities.)

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