



**THE ATTORNEY GENERAL  
OF TEXAS**

AUSTIN 11, TEXAS

GERALD C. MANN

~~XXXXXXXXXXXXXXXXXXXX~~  
ATTORNEY GENERAL

January 5, 1939

Mr. Vincent Tudor  
County Attorney  
Hale County  
Plainview, Texas

Dear Mr. Tudor:

Opinion No. 0-11  
Re: Whether or not property purchased  
from proceeds of a War Risk Insurance  
Policy is taxable

Your request for an opinion on the question of whether or not property purchased from proceeds of a War Risk Policy is taxable has been received by this office.

Mr. A. J. Lewis, County Attorney of Milam County, Cameron, Texas, presented almost the identical question to this department and the opinion was rendered by the Hon. F. O. McKinsey, Assistant Attorney General, March 17, 1931, which opinion evidences much research and with the conclusions of which I entirely concur.

The land purchased by beneficiary with funds received from the United States Government as compensation and insurance granted by reason of the service and death of a World War Soldier, is not exempt from taxation. The recipient of such funds being sui juris the Federal Government will not trace such funds through subsequent mutations so as to protect and preserve them to the beneficiary.

I am enclosing herewith a copy of the above mentioned opinion rendered by F. O. McKinsey.

Trusting that this answers your inquiry, I remain

Yours respectfully

AW:AW:LM

ATTORNEY GENERAL OF TEXAS

ENCLOSURE

By /s/ Ardell Williams  
Assistant

APPROVED:

/s/ Gerald C. Mann

ATTORNEY GENERAL OF TEXAS