

January 9, 1939

Hon. Forrester Hancock
District Attorney
Waxahachie, Texas

Dear Mr. Hancock:

Opinion No. 0-42
Re: Poll Tax

Your telegram of January 6, 1939 as follows, received:

"WAXAHACHIE TEX JAN 6 1939
GERALD C. MANN
ATTORNEY GENERAL OF TEXAS AUSTIN TEX-

WHAT POLL TAX IS NECESSARY TO VOTE ON INDEPENDENT
SCHOOL DISTRICT BOND ISSUE TO BE HELD JANUARY 7
1939 ASSUMING ONE HAS PAID HIS 1938 POLL TAX BUT
FAILED TO PAY HIS 1937 POLL TAX IS SUCH A PERSON
ELIGIBLE TO VOTE IN THE AFORESAID ELECTION? WIRE
OPINION IF POSSIBLE-

FORRESTER HANCOCK DISTRICT ATTORNEY
ELLIS COUNTY TEX"

In reply thereto, the following wire was sent to
you as of today:

"AUSTIN TEX JANUARY 7 1939
HON FORRESTER HANCOCK
DISTRICT ATTORNEY WAXAHACHIE TEX

QUALIFIED VOTERS ELECTION TODAY OUR OPINION
PERSON WITH 1938 POLL TAX RECEIPT ONLY NOT
QUALIFIED VOTER PERSON WITH 1937 POLL TAX
RECEIPT IS QUALIFIED SEE ARTICLE 2955 REVISED
STATUTES AND NEIL VERSUS PILE 75 SOUTHWESTERN
SECOND 899 -

ATTORNEY GENERAL OF TEXAS
BY GEO S BERRY ASSISTANT"

Hon. Forrester Hancock, January 9, 1939

In confirmation of your wire hereinabove quoted, this is to advise that by an opinion of Honorable Earl Street, Assistant Attorney General, on December 20, 1935, in his letter opinion addressed to Hon. Don Parker, County Auditor, Eastland, Texas, the following was his holding:

"Article 2955, R.C.S. and court opinion of Neil V. Pile, 75 S. W. (2d) 899, to effect that if a person offers to vote during the month of January 1936, he need not have paid the poll tax which is now due, but which he has until January 31, 1936 to pay. If he paid his poll tax prior to January 31, 1935, that is, if he holds what is commonly known as a "1935 Poll Tax Receipt" he is eligible to vote during the month of January 1936. If he does not hold such receipt than he is not eligible to vote during said month even though he may have paid the poll tax which is now due and payable, that is, what is commonly known as the "1936 Poll Tax Receipt."

Your attention is especially called to that part of Article 2955 Revised Civil Statutes of Texas of 1925, which in part reads as follows:

"... holds a receipt showing that said poll tax was paid before the first day of February next preceding such election;. . ."

We believe that the opinion heretofore given by Mr. Street, and stated above, is the law and the rule is therein correctly stated.

Believing that we have made the situation clear to you, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

By (signed) Geo. S. Berry
Assistant

GSB:RS

APPROVED:
(signed)

Gerald C. Mann
ATTORNEY GENERAL OF TEXAS