

January 26, 1930

Hon. F. L. Massie
County Auditor
Vernon, Texas

Dear Sir:

Opinion No. 0-205
Re: Can scrip issued for
electric services be
used to pay taxes?

This office is in receipt of your letter of January 24 asking our opinion as to whether scrip issued to East Texas Utilities Company for light current furnished Wilbarger County can be used to pay ad valorem taxes of that company.

You cite Article 7049 Revised Civil Statutes, reading as follows:

"The taxes levied by this chapter are payable in currency or coin of the United States; provided, that persons holding scrip issued to them for services rendered the county may pay their county ad valorem taxes in such scrip (t)."

In the absence of statutes permitting him to do so a Tax Collector cannot accept anything except money in the payment of taxes. Cooley on Taxation, 4th Ed., Sec. 1253; 61 C. J. 963.

Electricity supplied to a consumer is a "commodity." State vs Interstate Power Co., 226 N. W. 427, 118 Nebr. 754. See McKinley Telephone Co. vs. Cumberland Telephone Co., 140 N. W. 38, 152 Wis. 350. (Telephone service is a commodity).

It is therefore our opinion that the furnishing of electricity is not a "service rendered the county" within the meaning of Article 7049.

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Other articles relating to the use of certain kinds of script in the payment of county taxes are Article 2122 Revised Civil Statutes and Article 1903 Code of Criminal Procedure. Neither of these articles nor any other so far as we have been able to find would authorize the acceptance of the script that you mentioned in payment of county taxes.

The question is therefore answered in the negative.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By *William R. Fisher*
Assistant

OSL:HR

APPROVED:

Gen. L. M. Mink
ATTORNEY GENERAL OF TEXAS