



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GROVER SELLERS
ATTORNEY GENERAL

Honorable T. D. Sansing
County Attorney
Hansford County
Spearman, Texas

Dear Sir:

Opinion No. 0-7415

Re: Are trucks owned by Hansford
County Wind Erosion Conservation
District exempt from motor
vehicle registration fees?

We are in receipt of your letter of September 19, 1946, wherein you request an opinion of this department with reference to the above captioned question. Your letter reads as follows:

"The Federal Government has turned over two trucks to the Hansford County Wind Erosion Conservation District as the property of said district and for its exclusive use by said district. The district made application for registration of these vehicles as exempt vehicles but the highway department has taken the position that such vehicles do not come under the classification that will entitle them to exemption. I am enclosing the letter from Mr. Greer, the State Highway Engineer, and the applications made on these vehicles which are signed by A. F. Barkley as chairman of the district.

"I would like an opinion from your office as to whether or not the Texas Highway Department is correct in the position taken. I am making no brief on this question as I do not consider it such as to call for a brief to be sent along with the request."

You have not stated in your opinion request whether the vehicles in question are to be operated upon the public highways of Texas or not, but, for the purpose of this opinion, we are presuming that they are to be so used.

Article 6675a-2, V.A.C.S., provides in part as follows:

"Every owner of a motor vehicle, trailer or semi-trailer used or to be used upon the public

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highways of this State shall apply each year to the State Highway Department through the County Tax Collector of the county in which he resides for the registration of each such vehicle owned or controlled by him for the ensuing or current calendar year or unexpired portion thereof; . . ."

Article 6675a-3, V.A.C.S., provides in part as follows:

". . . Owners of motor vehicles, trailers and semi-trailers which are the property of, and used exclusively in the service of the United States government, State of Texas, or any county, city or school district thereof, shall apply annually to register all such vehicles, but shall not be required to pay the registration fees herein prescribed. . ."

The Hansford County Wind Erosion Conservation District was organized under Article 165a-2, V.A.C.S., and such Article provides that districts created under the Act shall be governmental agencies and bodies politic and we presume that the application for exempt registration submitted by such district is based on the proposition that being a governmental agency, it is exempt from taxation. However, the fee provided for in the registration statute is not a tax but is a license fee for the privilege of operating motor vehicles upon the public highways of this State. *Atkins v. State Highway Department*, 201 S. W. 226. (writ of error refused.)

Article 6675a-2, supra, is all inclusive and does not make any provision to exempt vehicles owned by political subdivisions of the State. Article 6675a-3, supra, exempts from the payment of registration fees certain governmental agencies specifically therein mentioned. It is clear from the wording of the two above mentioned statutes that the Legislature has provided that all owners of motor vehicles which are operated upon the public highways of this State shall pay the license fees provided except those which are specifically enumerated in Article 6675a-3, and the rules of statutory construction will not permit us to extend the exemptions to political subdivisions of this State which are not specifically mentioned in said Article 6675a-3.

We have previously held in Opinion No. O-2609 that the Bexar-Medina-Atascosa Counties Water Improvement District No. 1 is not exempt from the payment of motor vehicle fees, and we are enclosing a copy of such opinion for your information.

In view of the foregoing, we are constrained to the conclusion that the motor vehicles of the Hansford County Wind Erosion

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Conservation District are not exempt from the payment of motor vehicle registration fees if same are operated upon the public highways of this State.

Trusting that the foregoing fully answers your inquiry,
we are

Very truly yours

ATTORNEY GENERAL OF TEXAS

APPROVED OCT 4 1946

Gross Sellers
ATTORNEY GENERAL OF TEXAS

By *Douglas E. Bergman*
Douglas E. Bergman
Assistant

DEB:djm

Enclosure

