



THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

WILL WILSON
ATTORNEY GENERAL

June 4, 1958

Hon. Tom Blackwell
County Attorney
Travis County
Austin, Texas

Opinion No. WW-444

Re: Whether the real
property owned by
Alcoholics Anon-
ymous of Austin is
taxable.

Dear Mr. Blackwell:

Your request for an opinion reads, in part, as follows:

"FACTS: The Alcoholic's Anonymous of Austin, Texas under the name of Suburban Alcoholic Foundation have requested an exemption from county and state taxes on the basis that the property which they own in this community is used exclusively for religious, educational and charitable purposes.

"QUESTION: Under the laws of the State of Texas, is land owned by Alcoholic's Anonymous and used in the care and rehabilitation of persons suffering from chronic alcoholism exempt from county and state taxes?"

Our answer to the above-mentioned question is in the affirmative.

The legislature acting under the authority granted it by Section 2 of Article VIII of the Constitution enacted Section 7 of Article 7150 V.C.S. exempting "all buildings belonging to institutions of purely public charity together with the lands belonging to and occupied by such institutions not leased or otherwise used with a view to profit.

...
The Supreme Court of Texas in City of Houston v. Scottish Rite Benev. Assn. 230 S. W. 978 held that property is exempt from taxation if it is both owned and used exclusively by an institution of public charity. The Court further stated that an institution was one of "purely public charity" where, first, it made no gain or profit, second, it accomplished ends wholly benevolent, and, third, it benefited persons, indefinite in numbers and personalities, by preventing them, through absolute gratuity, from becoming burdens to the state.

Hon. Tom Blackwell, Page 2, (Opinion No. WW-444)

From the information you presented it is readily ascertainable that Alcoholics Anonymous is a group of people dedicated to the rehabilitation of alcoholics. The property in question is owned by them and is used exclusively in connection with their work. There are no fees or dues and help is extended to all who desire it regardless of creed, color or sex. Its operation is strictly non-profit, it accomplishes ends wholly benevolent and it benefits persons, indefinite in numbers and in personalities, by preventing many of them from becoming burdens to the state.

SUMMARY

Real property owned by Alcoholics Anonymous and used in the care and rehabilitation of persons suffering from chronic alcoholism is exempt from county and state taxes under the laws of the State of Texas.

Very truly yours,

WILL WILSON
Attorney General of Texas

By 

John C. Phillips
Assistant

JCP:db

APPROVED:

OPINION COMMITTEE

Geo. P. Blackburn, Chairman

L. P. Lollar
Howard Mays
Wayland C. Rivers, Jr.
J. Milton Richardson

REVIEWED FOR THE ATTORNEY GENERAL

By: W. V. Geppert