



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WAGGONER CARR
ATTORNEY GENERAL**

April 1, 1965

Honorable Ben Atwell, Chairman
Revenue and Taxation Committee
House of Representatives
Austin, Texas

Opinion No. C-412

Re: Constitutionality of
House Bill 309, 59th
Legislature, Regular
Session.

Dear Mr. Atwell:

You ask the opinion of the Attorney General as to whether House Bill 309, 59th Legislature, Regular Session, is constitutional.

Our opinion is that H. B. No. 309 is constitutional.

House Bill No. 309, in effect, merely adds to the present motor fuel tax statutes (Chapter 9 of Title 122A, Taxation-General, Revised Civil Statutes) provisions allocating unclaimed tax refunds on motor fuel used in motor boats in the same manner in which these statutes now allocate unclaimed tax refunds on motor fuel used in aircraft. The unclaimed refunds on such fuel used in aircraft remain unaffected by this Bill; the unclaimed refunds on fuel used in motor boats are allocated to the Water Recreation Safety Fund.

In opinion WW-1140 (1961) the then Attorney General held that the amendments of Section (6a), (13), and (14) of Article 9.13 (Acts 1961) which made allocation of unclaimed refunds of motor fuel used in aircraft were constitutional. By virtue of the holding in Attorney General's opinion WW-1140 it is our opinion that House Bill No. 309 is constitutional.

S U M M A R Y

House Bill No. 309 pending
before the 59th Legislature,
Regular Session, is
constitutional.

Yours very truly,

WAGGONER CARR
Attorney General of Texas

By: W. E. Allen
W. E. Allen
Assistant

WEA:dl

APPROVED:

OPINION COMMITTEE

W. V. Geppert, Chairman
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APPROVED FOR THE ATTORNEY GENERAL
BY: Stanton Stone