



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN, TEXAS 78711**

November 18, 1966

**WAGGONER CARR  
ATTORNEY GENERAL**

Opinion No. C-777

Hon. Robert S. Calvert  
Comptroller of Public Accounts  
Austin, Texas

Re: Construction of Section  
14 of Article V of House  
Bill 12, Acts of the  
59th Legislature, Regu-  
lar Session, relating  
to rate of transportation  
allowance to state em-  
ployees to travel in a  
rented airplane.

Dear Mr. Calvert:

Your request for an opinion concerns an expense account claiming reimbursement for payment of rental of an airplane from the Longhorn Aero Club, Inc., for travel on official state business. Your request states that the claimant submits the following:

"The Longhorn Aero Club, Inc., is an organization open to the public upon payment of an initiation fee and certain monthly dues. No one other than members may rent aircraft from said club; however, members are entitled to rental at substantially lower rates than those available from 'commercial institutions'."

Your request further states that the purpose clause of the charter of the Longhorn Aero Club, Inc., reads as follows:

"The purposes for which the corporation is organized are to engage in the business of providing aircraft, and all related facilities and equipment, for the use of selected persons, and to engage in the business of dealing generally in airplanes and aircraft of any and all types whatsoever as well as all related equipment and facilities."

Subdivision b of Section 14 of Article V of the current General Appropriations Act provides in part:

"b. An employee traveling by rented or public conveyance, or the commercial transportation

company furnishing same, is entitled to a transportation allowance equal to the actual cost of necessary transportation for performing official business. This allowance shall not include Federal taxes from which the employee and the State Government are legally exempt. Payment of said transportation allowance may be made by either of the following methods, upon selection by the executive head of the employing State department or agency in advance of authorized official travel:

"(1) Where the employee pays for public transportation from his personal funds, receipts for such necessary transportation, excluding receipts for city bus, taxi, or limousine fares in amounts of Two Dollars and Fifty Cents (\$2.50) or less, shall be obtained and attached to the employee's expense account when submitted. Receipts as used in this provision shall be evidence that transportation was purchased.

"(2) Executive heads of State departments and agencies may request commercial transportation companies to furnish required transportation for official business to designated officials and employees of such departments and agencies upon the presentation to cooperating transportation companies of transportation requests approved by the head of the department or agency requesting such transportation. The transportation request shall specify the class of transportation authorized."

Since the employee traveled on a rented aircraft, the employee was traveling by "rented...conveyance". Such "rented...conveyance" was furnished by a corporation engaged in the business of providing aircraft and related facilities. Therefore, such corporation constitutes a commercial company engaged in the business of providing transportation facilities. As such, it is our opinion that the Longhorn Aero Club, Inc., is a commercial transportation company within the meaning of Subdivision b of Section 14 of Article V of the current General Appropriations Act.

Since the employee was traveling by a conveyance rented from a commercial transportation company furnishing same, you are advised that the claim for rental of the aircraft from Longhorn Aero Club, Inc., constitutes a reimbursable claim by a state employee when traveling on official business.

Hon. Robert S. Calvert, page 3 (C-777)

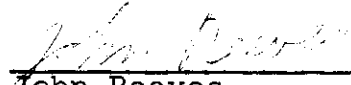
S U M M A R Y

A state employee who rents an aircraft for travel on official state business from a corporation organized to engage in the business of providing aircraft for the use of selected persons is traveling by a rented conveyance furnished by a commercial transportation company and is entitled to reimbursement for the actual cost of such transportation. Sec. 14(b), Art. V, H.B. 12, Acts 59th Leg., R.S., 1965.

Yours very truly,

WAGGONER CARR  
Attorney General of Texas

By:

  
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John Reeves  
Assistant Attorney General

JR:mh

APPROVED:  
OPINION COMMITTEE

W. O. Shultz, Chairman  
Pat Bailey  
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Gordon Cass  
Wade Anderson

APPROVED FOR THE ATTORNEY GENERAL  
By: T. B. Wright