

GENERAL INDEX

ABSTRACT OFFICE—

The books and records of an abstract office are subject to taxation in this State 610

ALIENS—

- A woman who, although otherwise an alien, is the wife of a man who is a citizen of the United States, is thereby herself a citizen of the United States and entitled to vote in this State, if otherwise qualified, so long as such marital relation continues and her husband remains a citizen of the United States, if such woman is of a race or class of people who are permitted to become citizens of the United States 375
- A woman who, although otherwise a citizen of the United States, is the wife of a man who is not a citizen of the United States, is thereby herself an alien, not a citizen of the United States, and not entitled to vote in this State, so long as such marital relation continues and her husband remains an alien..... 375
- Alien children have the same right to attend the public free schools of the State as do the children of citizens of this State..... 533
- A resident alien may be licensed to practice medicine in this State.... 729
- Mexicans residing in this State are not exempt from road duty..... 817

ANIMALS—

The word "animals" used in Article 7173 of the Revised Civil Statutes of Texas requiring reports to be made to the commissioners court of animals slaughtered for sale, including sheep, goats and hogs.. 158

ANTI-TRUST LAWS—

- Corporations cannot be authorized to do or perform any act which would be unlawful when performed by individuals or other corporations 253
- Any act which when performed by two or more retail merchants would be a violation of the anti-trust laws cannot be performed through the medium of a corporation, even though the corporation should be authorized to be created under the law..... 253

APPORTIONMENT—

Although the Constitution declares that the Legislature shall apportion the State into senatorial and representative districts at its first session after the publication of each United States decennial census, this is a continuing duty, and if not performed at the first session it would still be the constitutional duty of the Legislature to perform it at a subsequent session, and hence it has power and authority to do this at this time..... 188

APPROPRIATIONS—

- Appropriations may be made out of funds derived from the general revenue of the State to organize, maintain, support and direct the University, but the Legislature may not, directly or indirectly, appropriate moneys out of funds derived from the general revenue to establish a university or erect buildings therefor..... 214
- Money cannot be appropriated by concurrent resolution, for the reason that no money can be drawn from the State Treasury except in pursuance of an appropriation made by law, and the Constitution provides that "no law shall be passed except by bill"..... 231
- The four million dollars appropriated by the Third Called Session of the Thirty-sixth Legislature is to be distributed and expended as the other available school funds of this State are distributed and expended 518

APPROPRIATIONS—Continued.

- So much of the \$7250 appropriated by Chapter 87, page 410, General Laws of the Second Called Session of the Thirty-sixth Legislature "for fifteen thousand creosoted ties, or equivalent, placed in track of entire line, to be used as needed," for the fiscal year ending August 31, 1921, as was not, on March 12, 1921, expended or contracted by the Board of Prison Commissioners for the purpose for which appropriated, and such balance may be expended or contracted within the present fiscal year by the board of managers of the Texas State Railroad, created under Senate Bill No. 267, as passed by the Regular Session of the Thirty-seventh Legislature, for the purposes for which the same was appropriated..... 638
- No part of the \$550,000 appropriated to the Prison Commission by Senate Bill No 278, passed by the Regular Session of the Thirty-seventh Legislature, can be used in any way with respect to the Texas State Railroad, neither in the payment of obligations incurred, nor in the control, maintenance, management or operation of said railroad..... 639
- An appropriation made to the Live Stock Sanitary Commission "for the enforcement of all laws coming under the supervision of the Live Stock Sanitary Commission and all expenses incident thereto" is not one necessarily for the purpose of paying the salary of a lawyer to assist county attorneys in the prosecution of alleged violations of the live stock sanitary laws..... 818
- The Comptroller is without authority to draw a warrant in payment of a claim barred by Article 1134, Code of Criminal Procedure, until the Legislature repeals or suspends the provisions of that article, and in addition to repealing or suspending that article, makes a "specific appropriation" to pay claims barred by said article..... 821
- Former opinion advising that the appropriation for College of Industrial Arts makes teachers employes of State for twelve months withdrawn and held: Their employment is for the usual customary session of approximately nine months, with deferred payments of salaries to cover a period of twelve months. Such teachers and employes cease to be employed by the State at the end of the regular session and may be employed to teach in summer school and paid out of summer school appropriation..... 823
- The Comptroller is not permitted to issue warrants for salaries of judges and employes of Courts of Civil Appeals except upon sworn accounts..... 832
- It is not necessary to add a proviso to the general appropriation bill to the effect that the money appropriated shall not be spent for any purpose except for the specific purposes named in the bill.... 839
- Contracts for plumbing, heating and wiring a building can be paid from the item in the appropriation bill for the erection of the building, but only such portions of the contract as relate to apparatus placed in a building to make it habitable for the particular purpose for which it is erected may be paid from the item "to equip the building"..... 841
- The Legislature may appropriate out of the general revenue of the State funds to enlarge present University campus..... 845
- (See State Rangers)..... 700

ASYLUM—

- Blind Asylum—The Superintendent of the State Blind Asylum has authority to appoint or remove the subordinate officers, the teachers and other employes without the consent or approval of the State Board of Control..... 453
- Southwestern Insane Asylum—The Board of Managers or Trustees of the Southwestern Insane Asylum had the express power to make a contract with the San Antonio Water Supply Company at any time during their term of office, and such contract is not contrary to public policy, and is binding upon all incoming boards of managers or trustees or their successors in office, although the time specified in the contract extends beyond their term of office.. 795

BANKS AND BANKING—

- It is unlawful for any bank to hypothecate or pledge as collateral security for money borrowed its securities to an amount more than fifty per cent greater than the amount borrowed thereon, and any excess collateral can be recovered from the bank holding same 241
- Where by reason of the employment of bank examiners whose term of service limits them to a salary less than the amount of the appropriation and a surplus is thereby created, the Commissioner may appoint bank examiners and pay salaries from such surplus, although the appropriation bill makes provision for only twenty-three examiners, provided the number of examiners shall not exceed one for each forty banking corporations subject to examination and the total salaries remain within the total of the appropriation 243
- A national bank cannot qualify under the laws of this State to act as guardian, etc., without bond or be sole surety upon bonds.... 245
- Bank examiners, assigned to particular districts, cannot acquire a permanent abode to the extent that they would be deprived of their necessary traveling expenses in the district 248
- Where bank examiner is assigned to work in the office of the Commissioner, he is not entitled to traveling expenses while in Austin.... 248
- The Legislature would not have authority to exempt private banks that have been in business for a certain number of years from the operation of a bill regulating and controlling private banks.. 315
- The Legislature would have authority to exempt from the provisions of such bill banks executing a bond to secure depositories against loss such bond to be renewed annually..... 315

BAYLAND ORPHANS' HOME—

- State of facts relative to grant of lands to Bayland Orphans' Home held not to constitute a sufficient basis for legal demand upon the owners of said lands for repossession by the State..... 381

BOARD OF PARDON ADVISERS—

- The Board of Pardon Advisers are merely employes of the Governor's office. They are not officers within the meaning of the Constitution and laws of this State. They hold their positions at the pleasure of the Governor, and he may discharge such employes at any time. They have no term of office. They execute no bond; are not required to take an oath of office. They perform no functions of government, and it is not incumbent upon the Governor to retain such board 631
- The incoming Governor, if he so desires, may dispense with their services, and not appoint a board to serve during his term of office.. 681

BONDS—

- County Special Road Bonds and Road District Bonds—County special road bonds and road district bonds must continue in the custody of and under the control of the commissioners court and must be sold by said court to the highest and best bidder for cash, either in whole or in parcels, at not less than their par value..... 120
- Counties may issue warrants for the construction of road in any part of a county under proper contract..... 122
- Funds derived from the sale of road district bonds, when not issued for the construction of certain designated roads, may be used for the construction of any roads in said district. Any unused portion of said funds may be used to retire the bonds of such district. 122
- Commissioners court acting for and on behalf of road districts will be authorized to pay all expenses of suit against such district, including attorneys' fees, out of funds derived from the sale of road district bonds 125
- It is not essential to the validity of bonds that the entire amount authorized be issued at one time..... 129

BONDS—Continued.

Article 637h of Chapter 38, Acts 1919, Second Called Session, provides that county road bonds and road district bonds may be canceled if the same cannot be legally sold; held that an election cannot be ordered under this statute to cancel a bond issue unless it affirmatively appears, after the approval and registration of such bonds, that the same cannot be legally sold. 129

School District Bonds—

Bonds issued for the purpose of construction or purchase of school buildings or for building sites under Chapter 9, Acts Thirty-seventh Legislature, are city bonds and taxes levied in payment thereof are city taxes; and no part of the taxes authorized by this act can be levied on territory embraced within the limits of a city for school purposes only 520

BONDS APPROVED BY THIS DEPARTMENT 51-72

BOUNTIES—

Rat tails (see Commissioners Court) 162

BUILDING AND LOAN ASSOCIATIONS—

A building and loan association may not charge to the account of a member, and deduct from his payments on account of stock, the amount of a so-called "cancellation fee" provided for in the contract in advance of the occurring of the contingency upon which such cancellation fee is to become due. 308

The question of the right of a corporation to charge such cancellation fee or to charge a membership fee, as a part of its contract with a member, is not decided. 308

CARBON BLACK—

Article 7854c, regulating the production of gas and crude oil, prohibits waste, and, upon finding by the Railroad Commission that the manufacture of carbon black is a wasteful utilization of natural gas, it is without authority to grant a permit for the use of natural gas in the manufacture of carbon black. 650

Extracting a minor portion of the properties of natural gas without utilizing a substantial portion of it, and with a loss of its heat units, comes within the definition of "wasteful utilization" 650

CENSUS—POPULATION—

(Lengthy opinion covering primary elections of county officers according to population, etc.) 750

CHARTERS—EXAMINED AND APPROVED 50-51

CITIES AND TOWNS—

The only tax that can be levied in territory added to a city for school purposes only is the tax of \$1.00 prescribed by amended Section 3, of Article 7, of the Constitution, and it must be first authorized by a majority vote of the qualified property taxpaying voters residing within the limits of the city for school purposes, as required by Chapter 169, Acts of 1917, Regular Session. 520

The only cities that may levy an unlimited school district tax are those cities incorporated under the general law and whose territorial limits are the same for school purposes as they are for city purposes. 521

COLLEGE OF INDUSTRIAL ARTS—

(See Appropriations) 823

COMMISSIONERS COURT—

Constitutional Law—Counties—Debts—Power to Create—How to Calculate Probable Revenue—Liability of County Officers in Creating Void Debts—When Debt Is Created—Transfer of Funds—Effect of Void Warrants—Remedy of County Where Illegal Obligations Created and Paid—Statute of Limitation 83

COMMISSIONERS COURT—Continued.

The authority conferred upon the commissioners court to sell bonds carries with it the authority to employ agents to assist in such sale, but the court would not be bound by any contract entered into between an agent and the party bidding on the bonds..... 120

The commissions of a selling agent may be paid out of the proceeds from the sale of the bonds..... 120

The commissioners court is not required to advertise county special road bonds for sale..... 120

County special road bonds and road district bonds must continue in the custody of and under the control of the commissioners court, and must be sold by said court to the highest and best bidder for cash, either in whole or in parcels, at not less than their par value..... 120

Commissioners court acting for and on behalf of road district will be authorized to pay all expenses of suit against such district, including attorneys' fees, out of funds derived from the sale of road district bonds..... 125

Commissioners courts are not authorized to deposit money received from the sale of special road bonds in any bank outside of the State..... 126

The commissioners court cannot employ an attorney at a stated salary to interpret contracts, furnish legal advice to the commissioners court, the county auditor and interpret the highway laws of the State 131

In law suits where the law requires the county attorney to represent the county, the commissioners court may employ counsel to assist the county attorney, but they cannot exclude the county attorney from appearing and representing the county..... 131

The commissioners court may employ an attorney to represent the county in cases pending in the courts when under the law it is not the duty of the county attorney to represent the county..... 131

Commissioners courts, of counties having no county attorney, situated in a judicial district composed of two or more counties, have no authority to employ a private attorney to file suit for the collection of delinquent taxes, this being a duty imposed by statute upon the district attorney..... 133

The commissioners court of any county in this State not having a county auditor under the provisions of Chapter 2 of Title 29, Revised Civil Statutes of 1911, as amended by Chapter 11, page 17, General Laws, Regular Session of the Thirty-fourth Legislature (1915), and by Chapter 134, page 137, General Laws, Regular Session of the Thirty-sixth Legislature (1919), have the authority to have such an audit made of the county's finances as may be necessary to enable such court intelligently and efficiently to discharge its duties, and to pay the necessary expenses thereby incurred out of the general county fund.. 136

The validity of a contract entered into by the county depends upon the order of the commissioners court authorizing same, and the signature of the county judge is immaterial..... 140

The commissioners court is the "medium" through which the county acts and can sign a contract without the appointment of an agent for that purpose..... 140

The provision in the county auditor's law to the effect that the auditor shall see that law is enforced does not authorize the county auditor to pass upon the advisability and necessity of expending county funds in tick eradication work, since to hold that he has such authority would be to substitute the county auditor for the commissioners court in the exercise of authority committed in plain terms in the Tick Eradication Law to the commissioners court..... 142

The commissioners court has no authority to purchase out of the general fund of the county a typewriter for the use of the district clerk's office..... 145

Commissioners court has no authority to purchase out of the general fund of the county a typewriter for the use of the county auditor's office..... 145

COMMISSIONERS COURT—Continued.

- The commissioners court is without authority to use county funds to pay bounties on rat tails, since the Legislature has prescribed a method by which the commissioners court may provide for the eradication of rats and other predatory animals. The method prescribed by the statutes is by the purchase of poisons for said purpose. . . . 162
- The Legislature cannot increase the compensation of a county commissioner by special law; the compensation of such officers is controlled by the general statute. (Chapter 29, Acts Fourth Called Session, Thirty-fifth Legislature; Chapter 98, Acts Regular Session, Thirty-sixth Legislature) 209
- Mandamus will not lie against the county judge or the commissioners court to compel either to give consent to the appointment of an assistant or clerical help to the county auditor, since the authority conferred upon the county judge and commissioners court involves the exercise of discretion. 427
- The commissioners court of Bexar County acts within its authority in providing for the expenditure by the county of two thousand five hundred (\$2500) dollars to pay one-half of the expenses in making a preliminary survey to ascertain the most feasible and practicable method of preventing disastrous floods, and such expenditure may be made out of the general fund of the county. 428
- The commissioners court is without authority to furnish offices for justices of the peace, and hence said court is not authorized to pay office rent out of county funds for justices of the peace except in the courthouse 439
- The commissioners court has authority to employ the county attorney in connection with special attorneys to collect money by suit for the county where it is not the official duty of the county attorney to bring suit, and, when so employed, the county attorney must look to his contract with the commissioners court for his compensation 484
- It is unlawful for the commissioners court to expend county funds to furnish either of the following officers an automobile: County judges, each of the four county commissioners, sheriff, county superintendent of public instruction. 494
- Suit will lie in behalf of the county against the members of the commissioners court and their bondsmen for the unlawful expenditures, and also against each officer unlawfully furnished an automobile out of the county funds. 494
- Chapter 29, General Laws of the Fourth Called Session, Thirty-fifth Legislature, as amended by Chapter 98, General Laws, Regular Session of the Thirty-sixth Legislature, controls exclusively as to the compensation of county commissioners for all purposes, notwithstanding the terms of Articles 3870, 6901 and 6987, Revised Civil Statutes 498
- Moneys in the general county fund raised by taxation cannot lawfully be transferred to the road and bridge fund. 498
- The commissioners court is without authority to pass an order on the last day of the term of the sheriff, or subsequent thereto, increasing the ex-officio compensation of the sheriff for past services where such ex-officio compensation has already been fixed by order of the commissioners court, and which prior order has not been revoked or canceled and the sheriff has been drawing his salary thereunder up to and including the last month of his term. 505
- (See Animals Slaughtered) 158

COMMISSIONER OF THE GENERAL LAND OFFICE—

- The law fixes certain dates on which surveyed public free school and asylum lands shall be sold, and the Commissioner of the General Land Office is without authority to sell such lands at any time other than on the dates so fixed. 413

COMMISSIONER OF INSURANCE AND BANKING—

The Commissioner of Insurance and Banking may not approve such life insurance policies or contracts to be consummated in violation of the statutes regulating the insurance business..... 498

The Insurance Commission has authority, with the advice and consent of the Attorney General, to revoke an agent's certificate of authority for rebating..... 301

The position of a director of the Federal Reserve Bank, however, is an employment incompatible with the office of Commissioner of Insurance and Banking of this State, and one person cannot hold such employment and such office at the same time..... 305

COMPTROLLER OF PUBLIC ACCOUNTS—

The Comptroller has authority to prescribe forms of accounts for the payment of salaries to said judges and employers, and has authority to include thereon a form of certificate, or other evidence, as to relationship between employe and the person having the power of appointment 832

CONSTITUTION CITED AND CONSTRUED—

CONSTITUTION OF 1876—

Art. I—
 Secs. 10, 15 and 19..... 674

Art. III—
 Sec. 3 191
 Sec. 10 197
 Sec. 18 814
 Sec. 28 188
 Secs. 29 and 30..... 233
 Secs. 44 and 49..... 207
 Sec. 51 222
 Sec. 52 125
 Sec. 55 167
 Sec. 56 211-843

Art. IV—
 Sec. 10 697
 Sec. 11 177-180
 Sec. 22 819

Art. V—
 Sec. 18 160
 Sec. 21 133-425
 Sec. 23 751

Art. VI—
 Secs. 2 and 3..... 376
 Sec. 14 845

Art. VII—
 Sec. 3 234-520-531-535
 Sec. 10 195
 Sec. 11 214
 Sec. 48 197

Art VIII—
 Sec. 1 234-575
 Sec. 2 609
 Sec. 6 833
 Sec. 10 167
 Sec. 16 442-751
 Sec. 19 605

Art. X—
 Sec. 9 381

Art. XI—
 Sec. 5 101
 Sec. 7 86

CONSTITUTION CITED AND CONSTRUED—Continued.

Art. XVI—	
Sec. 12	305
Sec. 16	316
Sec. 30	766
Sec. 31	729
Sec. 33	824
Sec. 38	197
Sec. 58	461
Art. XXII—	
Sec. 1	761
CONSTITUTION OF THE UNITED STATES—	
ART. I—	
Sec. 8	713
Art. I—	
Sec. 10	185-716
Art. XIV—	
Sec. 1	536
Art. XVIII—	
Secs. 1, 2 and 14.....	773
CONSTITUTIONAL LAW—	
The Legislature cannot release penalties against taxpayers incurred by failure to pay taxes prior to January 31, 1921.....	167
A ninety-day furlough granted by the Governor to a convict in writing is not, in the absence of language expressing a contrary intention, to be construed as merely suspending the execution of the prison sentence so as to make it necessary for the convict to serve the ninety-day period in addition to what would otherwise be his entire prison term. On the other hand, such a furlough evidences a gift of that much time to the convict, or an amelioration of the nature of the punishment for that period of time, allowing him to serve that much of his sentence outside the confines of the penitentiary under leave of absence.....	171
The Governor has no power or authority to grant pardons except in criminal cases	176
Forfeiture on bail bond may be remitted by the Governor as soon as the forfeiture takes place as provided in Article 489, Code of Criminal Procedure of 1911, and the forfeiture taxes place upon entry of judgment nisi as prescribed in said article of the Code. The making of this judgment final is not a necessary prerequisite to the exercise by the Governor of the power to remit the forfeiture.....	180
The provision of the statute amending the Dean Law denying to offenders over twenty-five years of age the benefit of the Suspended Sentence Law has no application to offenders as to acts committed prior to the taking effect of the amendment.....	183
The provision in an act reorganizing three judicial districts and creating a fourth, fixing the fees and compensation of the county attorney of a particular county in conflict with general law upon this subject is void as an attempt to regulate the affairs of a county contrary to the Constitution.....	193
The Board of Regents of the University of Texas enjoy only such powers, privileges and authority as are conferred upon them by statute	197
The voters of this State, in selecting Austin as the place for the location of the Main University of Texas, had in mind a mere place of geographical location, and not the separate limits of each city, and had in mind such city as designating the aggregate body of people living in such considerable collection of dwelling houses and in such close proximity as to constitute a town or city as distinguished from the country	197
Municipalities are established primarily for the benefit of their inhabitants, and are not for the common benefit of the State, or people at large	222

CONSTITUTIONAL LAW—Continued.

- Counties, while commonly designated quasi corporations, are essentially instrumentalities of the State; political subdivisions of the State created as an agency of local government for the performance of those obligations which the State owes the people at large..... 222
- A bond executed by the citizens of Austin guaranteeing that certain described lands that the State desires to purchase for the use of the University shall not cost the State above a certain amount, is legal 226
- Chapter 81, Acts of the Thirty-sixth Legislature, Second Called Session, which relinquishes to the owner of the soil fifteen-sixteenths of the oil and gas upon and within the lands mentioned in the act, is, when properly construed, a valid law..... 390
- An act having for its purpose to increase the compensation of the court reporter in a named judicial district composed of four counties is unconstitutional as attempting to regulate the affairs of said counties by local or special law contrary to Section 56 of Article 3 of the Constitution of the State of Texas..... 843
- (See Apportionment—Senatorial Districts)..... 188
- (See Peculation) 814

CONTRACTS—

- The validity of a contract entered into by the county depends upon the order of the commissioners court authorizing same, and the signature of the county judge is immaterial..... 140
- The commissioners court is the "medium" through which the county acts and can sign a contract without the appointment of an agent for that purpose..... 140

CONVICTS—

- The Prison Commission does not have the authority to make a contract that in effect sells the labor of not less than 300 convicts for a period of not less than five years and that may be extended by the purchaser of this labor for ten years..... 371
- Construction of that part of Section 4, Senate Bill No. 267, passed by Regular Session, Thirty-seventh Legislature, which provides "and said board of managers shall have at their disposal for the purpose of improving and repairing said Texas Railroad, fifty able-bodied convicts to be furnished by the Prison Commission of Texas, and to be used at any time during the first year of said management of said Texas Railroad by the board of managers created by this bill."..... 635

GUARDS—

- Chapter 68, page 127, General Laws, Regular Session, Thirty-third Legislature, approved March 31, 1913, commonly known as the Eight-hour Law, does not apply to convict guards..... 788

CORPORATIONS—

FOREIGN—CONTRACT LOAN COMPANIES—Co-OPERATIVE SAVINGS COMPANIES—

- Any corporation, whether organized in this State or elsewhere, whose purposes include the issuance of what are ordinarily classed as contract saving certificates, whose character or plan is similar to the stock of a building and loan association, whereby the subscribers pay or deposit installments at stated intervals until the maturity of such contract or certificates, comes within the operation of Chapter 5, Acts of the First Called Session, Thirty-fourth Legislature, it being also Chapter 25b, Title 25, of Complete Texas Statutes..... 238

CORPORATIONS—Continued.

FOREIGN—FILING FEES—

The original filing fee paid by a foreign corporation does not entitle the corporation to file an amended charter which increases its capital stock, except by paying fifty dollars for the first ten thousand of such increase and ten dollars for each additional ten thousand, the fee in no event to exceed twenty-five hundred dollars 260

FRANCHISE TAX—

Domestic corporations chartered for two or more purposes named in Subdivision 73, Article 1121, Complete Statutes of 1920, regardless of date of charter, are required to pay the franchise tax levied by Article 7393 on its entire capital stock, surplus and undivided profits, for each and every purpose contained in its charter. 262

MUTUAL AID ASSOCIATION—

A local mutual aid association within the meaning of Article 4859, Revised Civil Statutes, cannot be chartered under the Fraternal Benefit Society Act, and cannot file its charter with the Commissioner of Insurance and Banking. 276

POWER TO BORROW AND LOAN MONEY—

Public warehouse companies organized under Section 28, Article 1121, R. S., 1911, have power to borrow money for the legitimate purposes of their business. 268

Public warehouse companies with the power to loan money, although they may not conduct the business of accumulation of money for the purpose of loaning, yet they may loan money in the same manner as an individual conducting a warehouse business for his own benefit and in the course of such business 268

SAVINGS BANK—

Articles 517e and 517f, relating to reserves of Texas banks which become members of the Federal Reserve Bank, do not apply to savings banks nor to savings departments of banks or bank and trust companies organized in this State. 239

SAME OR SIMILAR CORPORATE NAMES—

A foreign or domestic corporation is not entitled to the use of the same or a similar corporate name in the same general territory as would render deception of the public, as well as injury to the first user of the corporate name probable. 250

SHARES OF STOCK—

Corporations have no authority to issue certificates showing ownership of fractional shares of stock, except where the reduction of capital stock results in individual ownership of fractional shares 272
(See Anti-Trust) 253

COUNTY ROAD SUPERVISOR—

The Legislature cannot create the office of county road supervisor by special law, nor can it pass a special law providing extra compensation for county commissioners where such officials perform the duties of road supervisors. Where the office of road supervisor has been created by general law, a county commissioner can draw extra compensation for performing the duties of ex-officio road supervisor, but such compensation should be authorized by general law. 209

COUNTY SCRIP—

Article 1437, Revised Civil Statutes of 1911, requiring claims against the county to be paid off in the order of registration, does not apply to county scrip accepted by the county in payment of county taxes, and therefore the order of registration need not be considered by the tax collector in accepting such scrip or by the collector or county treasurer in the collector's settlement with the county treasurer 156

COUNTY WARRANTS—

It is not necessary under the law for the county judge to approve claims allowed by the commissioners court, and the fact that the county judge refuses to place his signature on any such claim would not prevent the issuance of a warrant to pay such claim. Revised Civil Statutes, Article 1459..... 159

DEAN PROHIBITION LAW—

The provision of the statute amending the Dean Law denying to offenders over twenty-five years of age the benefit of the Suspended Sentence Law has no application to offenders as to acts committed prior to the taking effect of the amendment..... 183

The Dean Law governs in this State with respect to the sale of intoxicating liquors upon physicians' prescriptions, and as to the amount of intoxicating liquors that may be prescribed, and this irrespective of the provisions of the Federal statutes or the rulings of the Federal authorities. It is unlawful for a physician to prescribe more than a pint of intoxicating liquor to any person at a time, and this, of course, means that not more than a pint of beer containing as much as one per cent alcohol can be prescribed to any person at one time, and neither can more than a pint of beer or other liquor which is in fact intoxicating be prescribed to any person at one time..... 765
(For forms of search and seizure—indictments, etc.)..... 775

DEPOSITORIES—

COUNTY DEPOSITORY—

County depository may execute two or more bonds as such depository 313

DISBARMENT—

Cause No. 4944, The State of Texas vs. J. B. Newsome, in the District Court of Gonzales County, which was a disbarment proceeding, held not to be a criminal case, and, therefore, that a pardon cannot be issued by the Governor to the defendant..... 176

ELECTIONS AND SUFFRAGE—

A married woman who is otherwise qualified as a voter may vote in a bond election if the community property of the husband and wife is within the county or district where the bond election is held.... 324

As to those entitled to vote in this State at elections, general, special, municipal and primary, held prior to February 1, 1921, in view of the poll tax and suffrage act of October 2, 1920..... 327

One who is sixty years of age or over on the first of January of any year, and who does not at any time prior to the first day of February of the following year reside in a city of ten thousand inhabitants or more, but who on or after the first day of such February becomes a resident of such a city, is not required to have a certificate of exemption from the payment of a poll tax, nor to have his name appear on the list of qualified voters of the precinct of his new residence in such city, as a prerequisite to his right to vote in such precinct, if otherwise qualified to vote.... 335

In cities of less than ten thousand population the constitutional right of suffrage does not depend upon the payment by the voter of his poll tax "in person," all that is required being that he shall pay

ELECTIONS AND SUFFRAGE—Continued.

- his poll tax on or before a stipulated day, and hence, though the statute relating to the payment of poll taxes as a condition to the right of suffrage directs the voter to pay the tax in person or give a written order therefor, a voter would not be deprived of his right of suffrage by reason of the payment of his tax by another without written order where the receipt obtained by him from the tax collector was regular upon its face and where the statute did not expressly provide that a failure to obtain a receipt in the manner directed by the statute would disfranchise the voter. 338
- A person who affiliates with an organized political party and has been nominated by such party as a candidate for office, and having accepted such nomination is thereby prohibited from having his name appear on the official ballot, or in any other place on such official ballot, save and except under the head and in the column designated on such official ballot as that of such political party. . . . 340

ALIENS—

- A woman who, although otherwise an alien, is the wife of a man who is a citizen of the United States is thereby herself a citizen of the United States, and entitled to vote in this State, if otherwise qualified, so long as such marital relation continues and her husband remains a citizen of the United States if such woman is of a race or class of people who are permitted to become citizens of the United States. . . . 375
- A woman who, although otherwise a citizen of the United States, is the wife of a man who is not a citizen of the United States, is thereby herself an alien, not a citizen of the United States, and not entitled to vote in this State so long as such marital relation continues and her husband remains an alien. . . . 375

CONVENTIONS—

- A notice or call for a city convention of a political party is not invalid though the name of the chairman does not appear thereon, if regular in other essential respects. The notice as actually printed and published held to be a substantial compliance with that authorized by the chairman and the committee as well as the statute. . . . 352
- The law does not require that a city convention be called to order by the chairman of the city executive committee, and in the absence of a statute on the subject the party may decide how the meeting shall be called to order. . . . 352
- This department follows the Supreme Court's recent decision in holding that Article 2970, Revised Civil Statutes of 1911, inhibits the name of a candidate for office being printed in more than one column on an official ballot. . . . 365

EXECUTIVE COMMITTEE—

- Article 3170, Revised Civil Statutes of 1911, as amended, prescribes the number of members an executive committee of a political party in a city or town may have, and such statute controls. Those appointed in excess of the authorized number would not be members of the committee and could not participate in the actions of the committee. The acts of the authorized members would be valid if ascertainable. . . . 365

PRIMARY ELECTIONS—CAMPAIGN EXPENSES—

- In making reports of campaign expenditures, candidates for nomination for the office of United States Senator are governed by Chapter 88, General Laws, Regular Session, Thirty-sixth Legislature, the same being an act regulating and limiting campaign expenditures in primary elections, and are not governed by Chapter 39, General Laws, First Called Session, Thirty-third Legislature, which is an act providing for the election of United States Senators by a direct vote of the people, and incidentally regulating and limiting campaign expenses of candidates for United States Senator. . . . 347

ELECTIONS AND SUFFRAGE—Continued.

CONGRESSMAN—

- This provision requiring majority nominations as to State and district offices is mandatory, and therefore a candidate for congressman in a congressional district cannot be declared the nominee unless he receives a majority of all the votes cast at the primary election for all candidates for such office in the district 349
- In the event no candidate receives a majority in the first primary, a run-off is necessary, and this without the necessity of any one, or any committee, deciding in favor of a run-off. The law itself determines this, and has not delegated it to a committee, as in the case of county candidates..... 349

DISTRICT OFFICERS—

- The office of criminal district attorney of Dallas County is a district office within the meaning of the primary election law declaring that no person shall be declared the nominee of any political party at any primary election for any *State* or *district* office unless he has received a majority of all the votes cast at such primary election for all candidates for such office, and providing that any county executive committee shall decide whether the nomination of county officers shall be by majority or plurality vote..... 358
- Therefore, the nomination of a candidate in the general Democratic primary election for the office of criminal district attorney of Dallas County must be by a majority vote, and the county executive committee has no authority to decide otherwise.... 358
- The Department holds, also, that the district judge in a judicial district composed of one county is a district officer within the meaning of the majority nomination statute, but that the district clerk is a county officer in the purview of such statute.. 358
- In re right of person to withdraw name from executive committee as a candidate for Democratic nomination..... 357

SCHOOL DISTRICTS—

- It is generally held that statutes concerning the manner of holding elections are directory, and an election is not to be set aside for a mere formality or irregularity which cannot be said in any manner to have affected the result of the election.. 525
- Where voters vote the ballots supplied to them by the election judges, their legally expressed will cannot be overthrown when they are not at fault by the fact that the officials who prepared the ballots in some way neglected their duty..... 525
- Where elections have been held in an independent school district for several years at a time not authorized by law, the trustees elected at such election and who qualified by taking the oath of office prescribed by law, are de facto officers..... 544

EMPLOYER'S LIABILITY—

- Compensation under the Employer's Liability Act shall be paid "from week to week" to the injured employe except in certain cases expressly provided for in the act..... 372

EXPENDITURES BY THIS DEPARTMENT— 45

EXPRESS COMPANIES—

- (See Intoxicating Liquors) 773

FEES OF OFFICERS—

- Act of Fourth Called Session of Thirty-fifth Legislature as amended fixes compensation of county commissioners for their services in connection with roads as well as all other services, and commissioners court is not authorized to allow them additional compensation 154

FEES OF OFFICERS—Continued.

COUNTY ATTORNEY—

- A provision in an act reorganizing three judicial districts and creating a fourth, fixing the fees and compensation of the county attorney of a particular county in conflict with general law upon this subject, is void as an attempt to regulate the affairs of a county contrary to the Constitution..... 193
- When a defendant is convicted of a misdemeanor other than gambling, in the county court, whether by plea of guilty or otherwise, the county attorney is entitled to a fee of \$10.00... 465
- When a defendant is convicted of a misdemeanor other than gambling, in a justice, mayor or recorder's court after a trial before a jury, or before the court without a jury, the attorney representing the State is entitled to a fee of \$10.00..... 465
- When a defendant pleads guilty in a misdemeanor case other than for gambling, in a justice, mayor or recorder's court, the attorney representing the State is entitled to a fee of only \$5.00... 465
- For every conviction, either in the county court or justice court, by plea of guilty or otherwise, under the laws against gaming, the county attorney is entitled to \$15.00..... 465
- Expenses incurred by the county attorney for telephone and telegraph messages, if actually and necessarily incurred by him in the conduct of his office, may be deducted from fees of his office that would otherwise be payable by him to the county.... 467
- The county attorney is not entitled to deduct from fees of his office otherwise payable to the county any expenses that may have been incurred by him for stenographer hire nor for office rent 467
- Where a former county attorney wrote the complaint in an assault and battery case in November of last year and the defendant pleaded guilty before a justice of the peace in December during the term of the present county attorney and in his absence, the present county attorney is entitled to a fee of \$5.00..... 472
- Article 3897, Revised Civil Statutes, authorizing "actual and necessary expenses * * * such as traveling expenses and other necessary expense" authorizes the county attorney to hire a conveyance, such as an automobile or horse-drawn vehicle, when there is no other cheaper mode of conveyance to convey him to a distant point in the county to attend justice court in his official capacity, and to deduct such expense in making his report from the amount, if any, due by him to the county under the "Fee Bill."..... 474
- Expenses for board and lodging are included within the meaning of the words "traveling expenses," in Art. 3897, R. C. S. Hence the county attorney may deduct such expenses necessarily incurred in traveling on official business to a place outside the county seat from the amount of fees due by him to the county, if any..... 477
- Expenses for gasoline, oil, repairs and tires, etc., in connection with an automobile owned by the county attorney himself cannot be treated as traveling expenses and cannot be allowed under Article 3897, Revised Civil Statutes..... 477
- In a case in which it is the duty of the county attorney under the Constitution and laws of this State to institute suit for the collection of moneys in behalf of the county, and under such authority suit is instituted and the county attorney signs the petition officially, the fact that the county employed additional counsel will not deprive the county attorney of his compensation as provided by law..... 483
- The county attorney is not entitled to commissions under Article 363, Revised Civil Statutes, on money collected for the county in a suit which it was not the duty of the county attorney to bring in behalf of the county 484

FEEES OF OFFICERS—Continued.

- The county attorney is entitled to commission, under Article 363 of the Revised Civil Statutes of 1911, for collections of overdue taxes on personal property collected by virtue of authority vested in him by Article 7661 of the Revised Civil Statutes of 1911, and the compensation of the county attorney, under Article 7688a and Article 7691 of the Revised Civil Statutes, does not apply to such collections of taxes upon personal property, said articles relating only to delinquent taxes upon lands and lots 485
- The commissions allowed county attorneys under Articles 7490 and 7491, Revised Civil Statutes, 1911, as amended by Chapter 164, General Laws, passed at the Regular Session of the Thirty-sixth Legislature, and the commission allowed county judges under Article 7491, supra, should be calculated on the taxes collected, exclusive of interest and penalties..... 560
- The county attorney is not entitled to commissions upon amount of delinquent taxes collected for the State and county, the fees provided in the delinquent tax statutes being exclusive..... 615

COUNTY CLERK—

- Where the county clerk made his maximum fees and compensation for the fiscal year next preceding the current year, he is not entitled to the full amount of delinquent fees collected during the current year, but in that event is entitled to ten per cent of the amount of such delinquent fees collected and the remainder shall be paid into the county treasury..... 488

COUNTY JUDGE—

- The Act of 1907 (Art. 1708) allowing the county judge of Dallas County not less than \$1200 ex-officio "in addition to the fees allowed him by law" was repealed by the Act of 1913 (amending Article 3893), which declares that the commissioners court is not authorized to make ex-officio allowances to a county official where the compensation and excess fees which said officer is allowed to retain reach the maximum prescribed by law 489
- In the case of the county judge and sheriff, the statute authorizes "actual and necessary expenses * * * such as traveling expenses." Held, that the use of these words does not authorize expenditure of county funds for automobiles for such officers 494
- The county judge is not entitled to the compensation provided by statute when acting as ex-officio county superintendent over and above his maximum compensation and excess fees, but must account for said ex-officio compensation when arriving at his maximum by reason of Article 3893, Revised Civil Statutes... 497
- The per diem of the county judge for attendance upon the sessions of the commissioners court is controlled by Article 3870, Revised Civil Statutes, and not by the statute passed subsequent thereto relative to the compensation of county commissioners.. 498
- Article 3850, Revised Civil Statutes of 1911, does not authorize a commission of one-half of one per cent to be taxed up as costs in favor of the county judge in cases of temporary administration, the commission therein provided being limited to actual cash receipts of regular or permanent administrators as distinguished from temporary administrators..... 501
- County judge may with consent of commissioners court employ stenographer under the statute authorizing employment of assistants. The commissioners court fixes the compensation within maximum provided by "assistant statute" to be paid out of fees of office. The word "assistant" includes a clerical assistant 502

FEES OF OFFICERS—Continued.

- The amount of ex-officio authorized to be allowed a county officer is not reduced by the amount of compensation paid to a deputy or assistant out of fees of office. The difference between the amount of fees retained by the county judge and the maximum plus the authorized amount of excess fees is the maximum amount of ex-officio salary that may be allowed such officer, and the amount paid a deputy or assistant need not be considered in arriving at the authorized amount of ex-officio. 502
- The county judge is not entitled to the compensation provided by statute when acting as ex-officio county superintendent over and above his maximum compensation and excess fees, but must account for said ex-officio compensation when arriving at his maximum by reason of Article 3893, Revised Civil Statutes 516
- The commissions allowed county attorneys under Articles 7490 and 7491, Revised Civil Statutes, 1911, as amended by Chapter 164, General Laws, passed at the Regular Session of the Thirty-sixth Legislature, and the commission allowed county judges under Article 7491, supra, should be calculated on the taxes collected, exclusive of interest and penalties. 560

COUNTY SUPERINTENDENT—

- The county superintendent is entitled to not exceeding three hundred dollars for office and traveling expenses. Held, that no automobile can be purchased by the county for the county superintendent 494

COUNTY TREASURER—

- The commissioners court has no authority to fix the compensation of the county treasurer on a salary basis or to fix the maximum amount which he may retain except in so far as the maximum may be affected by the rate of commissions fixed under the statutes 514

DISTRICT ATTORNEY—

- The fee provided by law for the county or district attorney "for the work of filing" delinquent tax suits is exclusive and a county attorney is not entitled to additional compensation for attending to such suits. 472

FEDERAL PROPERTY AND DISBURSING OFFICER—

- The Federal "Property and Disbursing" Officer is responsible to the United States for "all funds and property belonging to the United States in possession of the National Guard of his State 691
- The Assistant Quartermaster General of Texas is responsible to the State of Texas "for all military stores, supplies and other property of this State or of the United States coming into his possession or intrusted to his care for the use of the military forces of this State." 691

SHERIFF—

- In the case of the county judge and sheriff, the statute authorizes "actual and necessary expenses * * * such as traveling expenses." Held, that the use of these words does not authorize expenditure of county funds for automobiles for such officers. . 494
- The commissioners court is without authority to pass an order on the last day of the term of the sheriff, or subsequent thereto, increasing the ex-officio compensation of the sheriff for past services where such ex-officio compensation has already been fixed by order of the commissioners court, and which prior order has not been revoked or canceled and the sheriff has been drawing his salary thereunder, up to and including the last month of his term. 505

FEES OF OFFICERS—Continued.

TAX COLLECTOR—

Tax collector, in collecting taxes levied in payment of county special road bonds, is entitled to same commission allowed by law for collecting other county taxes:..... 513

MAXIMUM FEES—POPULATION—

Maximum fees of certain county officers in counties containing a city of over 25,000 inhabitants, or in such counties as shown by the United States census of 1910 shall contain as many as 37,000 inhabitants, are fixed by Article 3883, Revised Civil Statutes, of 1911, as amended by Chapter 121, page 246, General Laws, Regular Session, Thirty-third Legislature, and as further amended by Chapter 130, page 133, General Laws, Regular Session, Thirty-fifth Legislature, and as again amended by Chapter 40, page 58, General Laws, Third Called Session, Thirty-sixth Legislature 469

FREE TEXT BOOKS—

Dealers in text books adopted by the State other than the State depository and the publishers of said books, may charge for said books a different price from that fixed by the contract between the State and the publishers of said book..... 709

FULL CREW LAW—

Chapter 100 of the Acts of the Thirty-first Legislature, 1909, being known as the "Full Crew Law," is clearly within the police power of the State and is valid..... 619

FURLOUGHES—

(See Constitutional Law)..... 171

GOVERNOR—

A ninety-day furlough granted by the Governor to a convict in writing is not in the absence of language expressing a contrary intention, to be construed as merely suspending the execution of the prison sentence so as to make it necessary for the convict to serve the ninety-day period in addition to what would otherwise be his entire prison term. On the other hand, such a furlough evidences a gift of that much time to the convict, or an amelioration of the nature of the punishment for that period of time, allowing him to serve that much of his sentence outside the confines of the penitentiary under leave of absence..... 171

The Governor has no power or authority to grant pardons except in criminal cases 176

The Governor may immediately approve or disapprove a sworn estimate filed by the head of a department, and when the same has been filed in the office of the Comptroller, the Comptroller may immediately issue a deficiency warrant in the manner provided by Article 4342 206

(See Pardoning Power)..... 180

HIGHWAY COMMISSION—

It is only in unorganized counties in which the assessed valuations do not permit of the raising of the necessary funds to assure construction of the part of State highways passing through said county, that the State Highway Commission is authorized to construct such part of the same from the State highway funds available for such purposes 657

HUNTSVILLE COTTON OIL COMPANY—

The Huntsville Cotton Oil Company operating as a cottonseed oil mill and which also generates and supplies electric light, motor power and manufactures and supplies ice to the public, derives its authority from Subdivision 73, Article 1121, Complete Statutes of 1920.. 262

INSURANCE—

AGENCY DEFINED—DIVIDING COMMISSIONS—

The Insurance Commission has authority, with the advice and consent of the Attorney General, to revoke an agent's certificate of authority for rebating..... 301

AGENTS—

The acts and relationship of a bank performing the duties necessary for the establishment and operation of the "Bank Savings and Life Insurance Plan" or "Insured Savings Plan," are such as to constitute the bank an agent of the insurance company within the meaning and definition of the Article 4961, Complete Statutes, 1920 298

EMPLOYER'S LIABILITY—

Compensation under the Employer's Liability Act shall be paid "from week to week" to the injured employe except in certain cases expressly provided for in the act..... 372

The Board of Regents of the University of Texas is not authorized to set aside funds for the purpose of paying damages for personal injuries received by an employe or employes, and under the present state of the law has no authority to take out employer's liability insurance 374

INDEPENDENT SCHOOL DISTRICTS—

An independent school district has no authority to insure school buildings in a mutual fire insurance company organized under Chapter 10, Title 71, Vernon's Complete Statutes of 1920..... 540

LIFE INSURANCE COMPANIES—

A foreign life insurance company must show that its authorized capital has been fully paid up before it can be granted a certificate of authority authorizing it to transact business in Texas 310

MUTUAL AID ASSOCIATIONS—

A local mutual aid association having for its main object and purpose the raising of a mortuary fund through the collection from its members of membership fees, dues and assessments, to pay death benefits of approximately one thousand dollars each to any named beneficiary or the estate of the deceased member, provided the deceased member had paid dues, assessments, etc., at the time of death, and was in good standing, is not for the support of a benevolent or charitable undertaking within the meaning of Article 1121, Subdivision 2, Revised Civil Statutes of 1911, and cannot be chartered as a corporation. The Secretary of State is unauthorized to file its charter..... 277

PRISON PROPERTY—

Senate Concurrent Resolution No. 3, adopted at the Second Called Session of the Thirty-seventh Legislature, does not prohibit the Board of Prison Commissioners from insuring against loss by fire such State property as belongs to the State penitentiaries, and as a sound and prudent business policy might dictate should be so insured, and said board is authorized so to insure such property and to pay the premiums therefor out of the appropriations made for the benefit of the State penitentiaries for the fiscal years 1922-1923..... 828

INTOXICATING LIQUORS—

An express company or other common carrier in this State would not violate the law in transporting samples of food or drugs at the instance of the State Health Officer procured by the latter in the performance of his duties under the food and drug laws of this State even though the alcoholic content of such samples renders them intoxicating 773

INTOXICATING LIQUORS—Continued.

- An express company or other common carrier in this State would not violate the law in transporting for the purpose of analysis samples of intoxicating liquors shipped by a prosecuting official whose duty it is to bring criminal actions for violations of the liquor prohibition laws of this State..... 773
- Corporations—Liquor Dispensaries—Drug Stores and Pharmacies. See page 765
- Forms of Procedure for Search and Seizure. See page..... 775

JUVENILE TRAINING SCHOOL—

- Superintendent of the State Institution for the Training of Juveniles may withdraw resignation before it becomes effective..... 456

KU KLUX KLAN—

- (Lengthy opinion relating to same) 673

LABOR COMMISSIONER—

- The Commissioner of the Bureau of Labor Statistics, in issuing licenses to emigrant agents under said House Bill No. 37, will not be authorized to credit the applicant with any portion of the license fee that may have been paid by such applicant under said Chapter 36 of the General Laws passed by the Third Called Session of the Thirty-fifth Legislature, nor to deduct any portion of same from the license fee required to be paid by such agent under said House Bill No. 37. 565

LABOR LAWS—

- The Prison Commission does not have the authority to make a contract that in effect sells the labor of not less than 300 convicts for a period of not less than five years and that may be extended by the purchaser of this labor for ten years..... 371
- Construction of that part of Section 4, Senate Bill No. 267, passed by Regular Session, Thirty-seventh Legislature, which provides "and said board of managers shall have at their disposal for the purpose of improving and repairing said Texas Railroad fifty able-bodied convicts to be furnished by the Prison Commission of Texas, and to be used at any time during the first year of said management of said Texas Railroad by the board of managers created by this bill." 635
- Eight-hour Law. See page..... 788

LEGISLATURE—

- The Legislature may not enact a bill which contravenes or directly conflicts with the provisions of the Constitution..... 167
- The Legislature, in the passage of local road laws, is not authorized by the Constitution to provide in such laws for the levy of a local road tax 209
- The legislative power to appropriate money is only limited as to purpose and amount of inhibitions in the Constitution..... 214
- No power exists in the Legislature to do indirectly what it cannot do directly 214
- The Legislature is not inhibited from granting public money to a county, provided the money is to be used in aid of a governmental function or duty which the State owes to the people..... 222
- A law enacted by the Legislature to become effective only upon the happening of a future event is not for that reason invalid..... 226
- The provisions of a law passed by the Legislature in conformity with the constitutional requirements cannot be repealed or otherwise nullified by concurrent resolution..... 231
- The Constitution of the State of Texas does not prohibit the Legislature from levying a poll tax upon all persons, both men and women 234
- The Legislature would not have authority to exempt private banks that have been in business for a certain number of years from the operation of a bill regulating and controlling private banks..... 315

LEGISLATURE—Continued.

- The Legislature would have authority to exempt from the provisions of such bill banks executing a bond to secure depositors against loss, such bond to be renewed annually..... 315
- The Legislature cannot, in an appropriation bill, amend, change or alter a provision of a general law. This is a general rule. In certain cases there may be exceptions to this rule..... 839
- Relocating Medical Branch of the University of Texas. (See University) 194

LIVE STOCK SANITARY COMMISSION—

- The Live Stock Sanitary Commission, under the provisions of the so-called Tick Eradication Law, is charged with carrying out the purposes and enforcing the provisions of the law..... 705
- The Texas Live Stock Sanitary Commission has complete control of intrastate movements of live stock from or into a quarantine district in this State..... 705

MEDICAL EXAMINERS—

- The State Board of Medical Examiners of Texas has not the authority to grant a license, without examination, to a person authorized to practice medicine in another State unless it has a reciprocal arrangement with that State..... 729
- A resident alien may be licensed to practice medicine in this State.... 729

MINES AND MINERALS—

OIL AND GAS LEASES—

- All oil and gas royalties and rentals received from all islands, salt water lakes, bays, inlets, marshes and reefs owned by the State within tidewater limits, and that portion of the Gulf of Mexico within the jurisdiction of Texas, shall be prorated between the permanent school fund and one-third to the general revenue fund 407
- All oil and gas royalties collected from lands belonging to the University of Texas shall be credited to the permanent fund of said institution 407
- All oil and gas royalties and rentals received from fresh water lakes and river beds and channels outside of tidewater limits shall be placed to the credit of the game, fish and oyster fund..... 407

OIL AND GAS PERMITS—

- Where the time limit in which to complete development work under a mineral permit is extended beyond three years by reason of a combination of permits, the owner shall at the beginning of the fourth year to pay to the State in advance a rental of ten cents per acre 388
- The question of whether the owner of a mineral permit has acted in good faith and with reasonable diligence in a bona fide effort to develop the area included in the permit is one of fact which the law authorizes the Commissioner of the General Land Office to determine..... 390
- When the Commissioner of the General Land Office forfeits a mineral permit "for failure to continue development."* he may, within his "discretion," reinstate the permit, provided the rights of another have not intervened..... 390
- The owner of the soil is the agent of the State for the purpose of selling or leasing the oil and gas that may be in certain lands. When a permit is forfeited on any of said land, the owner of the soil may sell or lease the oil and gas upon or within said land, and if he sells or leases the same before the permit is reinstated, the original permit cannot be reinstated because the rights of another have intervened..... 390
- Where the owner of the soil has failed to sell or lease the oil and gas after a permit has been forfeited, the permit may be reinstated within the "discretion" of the Commissioner of the General Land Office..... 390

MINES AND MINERALS—Continued.

- A mineral permit issued on unsold school land which is afterwards grouped with other permits is not subject to forfeiture under Section 6 of Chapter 83, Acts of the Regular Session of the Thirty-fifth Legislature, for failure to file statement that actual development work was commenced within six months after the date of the permit. 399
- A purchaser of the surface, after a permit has been issued, has no right to oil and gas that may be in the land until the rights of the permittee have terminated and the rights of the surface owner will only accrue by his acting as the agent of the State 399

MONEYS—COLLECTED BY THIS DEPARTMENT. 45-49

MOTOR VEHICLES—

CHAUFFEUR'S LICENSE—

- Chauffeurs who are citizens of the city of Juarez, in the Republic of Mexico, who convey passengers by automobile, for hire, from Juarez into the city of El Paso, in the State of Texas, are subject to the provisions of Chapter 207, General Laws, passed at the Regular Session of the Thirty-fifth Legislature, and must secure chauffeur's license as is required by said act. 658

NAVIGATION DISTRICTS—

- Navigation districts are public instrumentalities usually denominated quasi-corporations or corporations sub modo, and as such have no powers other than those conferred upon them by constitution or law either expressly or by necessary implication. 799
- A navigation district, formed under Title 96 of the Revised Civil Statutes of 1911 as amended, has no authority to expend its funds raised by taxation, to defray a portion of the expense of a committee in going to Washington, D. C., and lobbying for additional appropriations by Congress for ship channel improvement. 799

NEGOTIABLE INSTRUMENTS—

- When a negotiable instrument is stolen or lost by its owner before maturity and finds its way into the hands of an innocent purchaser for value, such purchaser obtains good title as against all the world and can enforce collection. 685

OFFICERS—

CITY HEALTH OFFICER—

- Where a case of chickenpox is discovered in the city schools, a city health officer, under general law, is not authorized to examine the bodies of all the pupils against the pupils' will, or dismiss school, or demand that the school superintendent send the pupils to him for examination. 811

COUNTY ATTORNEY—

- In a county included within a district having a district attorney the county attorney is not authorized to bring an action for penalties for violations of semi-monthly pay law without direction from the Commissioner of Labor Statistics. 425
- The Constitution of Texas makes it the duty of the county or district attorney to represent the State in the prosecution of all alleged offenses. An item in the appropriation bill appropriating a certain sum of money for the enforcement of a certain law cannot be held as authority for the employment of a lawyer to assist the county attorneys in the discharge of their constitutional duties 818

OFFICERS—Continued.

COUNTY AUDITOR—

- The county auditor is without authority to question the expenditure of county funds for tick eradication work upon the ground that such county auditor is of the opinion that the county will not receive benefits commensurate with the amount of money expended 142
- Under Articles 1464 and 1465, Revised Civil Statutes of 1911, authorizing the county auditor to appoint an assistant with the consent of the county judge and clerical help with the consent of the county judge or the commissioners court, the county auditor has authority, after receiving the consent of the county judge or commissioners court, as the case may be, to make an appointment, to select the appointee and make the appointment, and the county judge or commissioners court has no authority to control the county auditor in the selection of any particular person to fill such office or position..... 427
- The county auditor would be acting within his authority in requiring the county attorney to name in his expense account the number and style of the case in connection with which any particular expense was incurred..... 478

COUNTY JUDGE—

- It is not necessary under the law for the county judge to approve claims allowed by the commissioners court, and the fact that the county judge refuses to place his signature on any such claim would not prevent the issuance of a warrant to pay such claim 159

COUNTY SUPERINTENDENT—

- There is no authority to purchase an adding machine out of the general fund of the county to be used in the office of the county school superintendent. Such a purchase, if it can be made at all, must be made out of the amount provided by the county board of school trustees for the expenses of the county superintendent, which expenses must come out of the State and county available school fund and cannot exceed \$300..... 145
- It is unlawful, as against public policy, for a county superintendent to hold a position as school teacher in a school where it is his duty to approve the contract or voucher of the teacher or teachers 445
- Article 2752, Revised Statutes, 1911, authorizes the county superintendent of public schools to exercise supervision over independent school districts having fewer than 500 scholastics..... 531
- Whenever an application is made to the county superintendent within the time and in the manner prescribed by Article 2760, Revised Civil Statutes, 1911, it becomes the duty of the county superintendent to make the transfer, and he has no discretion in the matter..... 537

COUNTY SURVEYOR—

- Compensation for transcribing the records of the office of a county surveyor where such county has already been constituted a separate land district and already has its records as such, is governed by the provisions of Article 5334, and not by Article 5329 of the Revised Civil Statutes..... 448
- Valid field notes, otherwise properly recorded in the surveyor's records, constitute a legal record of same, although not indexed. Such records are not required to be indexed..... 450
- It is not clear that pasting field notes and plats by a surveyor upon the surveyor's records constitutes the recording of such field notes and plats as contemplated by our statutes, and such

OFFICERS—Continued.

officers are advised to transcribe or copy field notes and plats upon the pages or leaves of their records with pen and ink, or typewriter, or in print, or a combination of these methods, so that the record, when so made, will be a true copy of the original field notes. 450

CONSTABLE—

A constable would not violate Article 376, Penal Code, by accepting and performing the duties of the position of inspector under the Tick Eradication Law. 430

In cities of more than 20,000 inhabitants according to the last United States census Article 3903 must be complied with in the appointment of deputy constables, provided that in no event can more than two be appointed in such cities because of the limitation in Article 7137. 435

DISTRICT ATTORNEY—

District attorneys in judicial districts of two or more counties and whose compensation is on a per diem basis are entitled to the fees prescribed by statute for bringing suit for the collection of delinquent taxes in those counties of his district which have no county attorney. Such district attorneys are not subject to the operation of the "Fee Bill," and do not have to account for such fees as "fees of office." 133

DISTRICT CLERK—

The commissioners court has no authority to purchase out of the general fund of the county a typewriter for the use of the district clerk's office. 145

Commissioners court has no authority to purchase out of the general fund of the county a typewriter for the use of the county auditor's office 145

JUSTICE OF THE PEACE—

The commissioners court is not authorized by law to furnish offices for justices of the peace except as provided in Chapter 94, General Laws, Regular Session of the Thirty-sixth Legislature, which statute requires that suitable places shall be provided and furnished in the courthouse for the holding of court by justices of the peace in the precinct where such courthouse is situated where there are more than seventy-five thousand inhabitants in such justice precinct. 439

Justices of the peace have the authority conferred by Chapter 2 of Title 13 of the Code of Criminal Procedure of 1911, notwithstanding the provisions of the State Fire Insurance Commission Law, the latter being Chapter 90, Title 71, of the Revised Civil Statutes of 1911, as amended. 440

SHERIFF—

County funds cannot be used to purchase household furniture for the sheriff or jailer over and above the compensation of such officials, even though a portion of the jail is used as a residence for such sheriff or jailer. 441

The sheriff, and other county officers similarly situated, cannot have "assistants" in addition to the number of "deputies" which he may appoint under the law. 443

TAX COLLECTOR—

The collector is, however, required by statute to list the registration number of each claim accepted and he cannot accept taxes for unregistered claims 156

Any property belonging to a delinquent taxpayer is subject to the enforcement of the constitutional lien for taxes regardless of when acquired except the homestead is only liable for the taxes due on such homestead. 554

OFFICERS—Continued.

- A party who formerly had personal property assessed for taxation in an independent school district but thereafter removed such property from such independent school district is still liable for such tax, and the same can be collected as is authorized in Article 7628..... 554
- The tax collector would have to take property in his possession thereby having power and control of such property to constitute a legal levy..... 554
- The tax collector of an independent school district is not required to have an order from the board of trustees authorizing him to collect delinquent taxes due such school district..... 554
- County tax collector should collect State occupation tax levied against emigrant agents irrespective of whether or not he has received the notice provided by Chapter 13, page 34, General Laws, Fourth Called Session of the Thirty-sixth Legislature.. 577
- It is the duty of the county tax collector to designate times and places for the payment of poll taxes, as well as other taxes, in cities of 10,000 inhabitants or more, as well as elsewhere in his county, and to attend, either in person or by deputy, at such times and places for such purpose, as provided by Article 7615 of the Revised Civil Statutes of 1911..... 585

TICK INSPECTOR—

- A constable would not violate Article 376, Penal Code, by accepting and performing the duties of the position of inspector under the Tick Eradication Law..... 430

PARDONS—

- (See Constitutional Law)..... 180

PECULATION—

- It would be violative of the State Constitution for a person to make a contract with a county pursuant to the provisions of the State Highway Commission Law enacted by the Legislature at time when such person was a member of the State Senate. Such a contract would be void. A contract for road construction out of money derived in whole or in part from motor vehicle registration funds awarded to the county by the State Highway Commission would be such a contract..... 814
- It would be violative of the Constitution for a person to enter into a contract with a county for road construction out of funds derived from State aid granted by the State Highway Commission which funds were appropriated by the Legislature at a time when such person was a member of the State Senate..... 814

PENITENTIARY LANDS—

- Only such lands as have heretofore been or may hereafter be acquired by the State for the purpose of establishing thereon State farms and employing thereon convict labor on State account, and no other property belonging to the penitentiary system, are subject to taxation..... 588

PORT BILL—

- (See State Rangers)..... 700

PRISON COMMISSIONERS—

- Since the removal from office of members of the Board of Prison Commissioners of this State is otherwise provided for by law, such officers are not subject to removal from office in the manner provided for by Article 6027 of the Revised Civil Statutes of 1911... 461
- It is the duty of the Board of Prison Commissioners to render or cause to be rendered said land for taxation to the tax assessors of the respective counties in which such lands may be situated, the lands constituting each respective farm to be listed or rendered separately from all other lands... 588

PRISON COMMISSIONERS—Continued.

Should the board of managers fail or refuse, for any reason, to take over this property and dispose of or operate the same, as provided by said Senate Bill No. 267, a contingency which we cannot assume has arisen or will arise, it is suggested that the matter be called to the attention of the Governor by the Board of Prison Commissioners that the Governor may take such action with respect to the property as, in his judgment, the law and the facts will warrant and require 639

The Legislature has expressly authorized the Prison Commission to establish factories 837

A contract whereby a certain amount of the finished product of a factory owned and operated by the prison system is sold at a price to be determined by the cost of raw material is not a sale of convict labor within the meaning of Article 6174, Texas Complete Statutes, 1920 837

(See Insurance) 828

(See Rewards) 793

PUBLIC LANDS—

State of facts relative to grant of lands to Bayland Orphans' Home, held not to constitute a sufficient basis for legal demand upon the owners of said lands for repossession by the State..... 381

School lands sold by the State without condition of settlement and residence situated in Donley County may be sold in whole or in part by the original purchaser..... 402

The vendee of the original purchaser without condition of settlement of school lands situated in Donley County cannot be substituted for the original purchaser on the records and accounts kept in the General Land Office..... 402

Article 5437, as amended by Chapter 79, Acts of the Regular Session, Thirty-sixth Legislature, and Article 5435, as amended by Section 9 of Chapter 163, Acts of the Regular Session, Thirty-sixth Legislature, can be reconciled and harmonized under the well known and well recognized rules of statutory interpretation and construction.. 404

The facts concerning the sale of certain land by the State raise a substantial doubt as to whether or not the State conveyed or reserved the minerals, if any, in the land..... 410

If the Attorney General holds that the State parted with its title to the minerals, the courts will never have an opportunity to pass on the question, whereas, if he holds that the State reserve the minerals, the individual owning the land can take the case into the courts for final determination..... 410

In all controversies involving the rights of the State, it is the duty and policy of the Attorney General to decide all substantial doubts in favor of the State..... 410

No tract of surveyed public free school or asylum lands is subject to sale until it shall have been advertised, or publicity of such sale has been given, in the manner provided by law next preceding the next succeeding sales date, and this notwithstanding the fact that such tract of land may have been previously so advertised or publicity of the sale of same may have been given as being on the market on one or more previous sales dates..... 413

The Attorney General will not institute suit in behalf of the State for the recovery of land when the facts disclose that the State has not suffered loss, except in cases where the land was acquired from the State by fraud or is held in violation of the spirit and plain policy of our laws..... 420

PUBLIC ROADS—

Mexicans residing in this State are not exempt from road duty. Chapter 3, Title 119, Revised Civil Statutes of 1911..... 817

RAILROADS—

- Chapter 100 of the Acts of the Thirty-first Legislature, 1909, being known as the "Full Crew Law," is clearly within the police power of the State and is valid..... 619
- Construction of Chapter 88 and Chapter 99, General Laws of the Thirty-seventh Legislature, the former providing reduced fare on railroads for the officers named therein, the latter providing for the granting of free transportation to the officers named in such act over railroads, interurbans and street car lines..... 653
- H., G. & N. Ry. Co. AND I. & G. N. Ry. Co.—
The I. & G. N. Ry. Company took the property of the H. G. N. R. R. Company subject to the public duty of maintaining its principal business office at Palestine, and applicants, its successor, took said property burdened with the same duty..... 622

RAILWAY CORPORATIONS—CHARTER—FEES—STOCK—

- Article 3837, Vernon's Texas Civil and Criminal Statutes, 1922 Supplement, does not require a corporation on filing an amendment to its charter which does not increase its stock to pay to the Secretary of State a fee of fifty cents for each one thousand dollars capital stock required by its charter..... 274
- Duties of Attorney General in passing upon railroad charters are not merely ministerial. Under provisions of Article 6409 he is required to pass both upon the facts and the law, and may go beyond the face of a charter and consider any facts known to him or ascertained by him, and must take cognizance of the statutes and the decisions of the highest courts of this State and of the United States..... 622

TEXAS STATE RAILROAD—

- The contract entered into by the board of managers of the Texas State Railroad and the Texas & New Orleans Railway Company with respect to the Texas State Railroad, dated August 23, 1921, as embodied in Senate Bill No. 13, passed by the Second Called Session of the Thirty-seventh Legislature, approved August 25, 1921, is legal and binding upon the parties thereto, subject to the approval of same by the Governor of Texas and the Interstate Commerce Commission as provided for its terms..... 630
- T. & N. O. Ry. Co., see..... 630
(See Convict Labor)..... 635
- No public or State funds, now or heretofore in the hands of the Board of Prison Commissioners, whether as a direct appropriation or as proceeds from the operation of the Prison System, can now be expended in any way with respect to the Texas State Railroad..... 638

RAILROAD COMMISSION—

OIL AND GAS DIVISION—

- The total expenditure in the administration of the gas utilities act cannot exceed twenty thousand (\$20,000) dollars..... 620
- Should there be a deficit in the fund created by the operation of the act for any one quarter, then such deficit may be paid from the general revenue, but in no event shall the amount expended from the utilities fund plus the amount expended from the general revenue exceed twenty thousand (\$20,000) dollars per annum..... 620
(See Carbon Black)..... 650

REWARDS—

- A reward offered by the Board of Prison Commissioners, with the approval of the Governor, for the arrest and delivery of an escaped convict to the penitentiary authorities, or to any jail in the United States, after his being identified, may be paid by the Board of

REWARDS—Continued.

Prison Commissioners to the widow of a sheriff who, acting upon such offer, is killed by such convict in an attempt by such sheriff to apprehend such convict although such convict is killed by such sheriff in his effort to effect such apprehension..... 793

SCHOOLS AND SCHOOL DISTRICTS—

The four million dollars appropriated by the Third Called Session of the Thirty-sixth Legislature is to be distributed and expended as the other available school funds of this State are distributed and expended 518

Where an independent school district and a contiguous common school district desire to consolidate, petitions therefor should be presented to the county judge of the county wherein such districts are situated and not to the board of trustees of such independent school district 524

Alien children have the same right to attend the public free schools of the State as do the children of citizens of this State..... 533

Whenever an application is made to the county superintendent within the time and in the manner prescribed by Article 2760, Revised Civil Statutes, 1911, it becomes the duty of the county superintendent to make the transfer, and he has no discretion in the matter 538

School districts have the same authority in the levy, assessment and collection of taxes as heretofore conferred upon them by law, except the new statute—House Bill No. 118—gives such districts the right to levy taxes not to exceed one dollar on the one hundred dollars valuation of taxable property for maintenance of schools and a tax not to exceed fifty cents in payment of school building bonds, but the maintenance tax together with the bond tax cannot exceed one dollar 551

(See City Health Officer)..... 811

INDEPENDENT SCHOOL DISTRICTS—

The Legislature has the authority to create an independent school district by a special act and to vest the management and control of its schools in a board of school trustees to the exclusion of all other school authorities..... 531

Where the terms of office of a part of the trustees of an independent school district have expired and no election was held to elect their successors, there is a vacancy created which may be filled by a majority of the remaining members of such school board, and it is the duty of the remaining members of the board to fill such vacancy..... 544

(See Insurance) 540

SECRETARY OF STATE—

The Secretary of State as regards railroad charters is imposed by law with purely ministerial duties..... 622

• The Secretary of State would be authorized and it would be his duty to refuse to file a charter of a proposed corporation whose purpose is stated in the charter to be the purchase and sale of goods, wares and merchandise, if he has knowledge that it is the purpose and intention of the incorporators to purchase and sell nothing but intoxicating liquors upon physicians' prescriptions, and it would be his duty to make inquiry into the facts and refuse to file a charter under such circumstances 765

A holding company cannot be chartered for the purpose of holding stock in a corporation such as the one described in preceding paragraph.. 765

STATE MILITIA—

The appropriation made by the First Called Session of the Thirty-seventh Legislature for the pay, transportation and sustenance of the militia for the fiscal year 1922 is valid..... 206

STATE RANGERS—

- A communication by a public officer not required by law to be made and not necessary to the discharge of his official duties is not privileged under the libel laws of this State..... 696
- Information concerning the personnel of the ranger force may be refused by the Governor and Adjutant General if in their opinion such information would interfere with the efficiency of the ranger force or be detrimental to the public welfare..... 696
- Component parts of ranger force are (1) a regular ranger force, not to exceed seventy-five officers and men; (2) an increase of that force in cases of emergency..... 700
- Method of appointment and enlistment: (1) Captains and quartermaster by Governor; (2) enlisted men and non-commissioned officers by Governor, acting by and through Adjutant General; (3) increase of force in cases of emergency appointed and enlisted in same manner 700
- Term of appointment and enlistment two years, unless sooner removed by Governor. Governor may remove any officer, non-commissioned officer or enlisted man at his pleasure. Adjutant General may remove any non-commissioned officer or enlisted man "for cause".... 700

STATUTES CITED AND CONSTRUED—

- Acts Seventeenth Legislature:
 - Regular Session—
 - Chapter 75 197
- Acts Twenty-fifth Legislature:
 - First Called Session—
 - Chapter 5 136
- Acts Twenty-seventh Legislature:
 - Regular Session—
 - Chapter 12 729
- Acts Thirtieth Legislature:
 - Regular Session—
 - Chapter 74 630
 - Chapter 123 729
- Acts Thirty-first Legislature:
 - Regular Session—
 - Chapter 24 630
 - Chapter 100 610
 - Fourth Called Session—
 - Chapter 10 636
- Acts Thirty-second Legislature:
 - Regular Session—
 - Chapter 2 126
- Acts Thirty-third Legislature:
 - Regular Session—
 - Chapter 32 324
 - Chapter 68 788
 - Chapter 173 407
 - First Called Session—
 - Chapter 37 739
 - Second Called Session—
 - Chapters 3 and 5..... 739
- Acts Thirty-fourth Legislature:
 - Regular Session—
 - Chapter 11 136
 - Chapter 25 425
 - First Called Session:
 - Chapter 5 238

STATUTES CITED AND CONSTRUED—Continued.

Acts Thirty-fifth Legislature:

Regular Session—

Chapter 41	739
Chapter 60	706
Chapter 70	193
Chapter 81	399
Chapter 83	391-395
Chapter 88	789
Chapter 166	560
Chapter 179	836
Chapter 183	407
Chapter 190	658-814
Chapter 203	125-126-128

First Called Session—

Chapter 44	709
------------------	-----

Second Called Session—

Chapter 65	524
------------------	-----

Third Called Session—

Chapter 36	565
------------------	-----

Fourth Called Session—

Chapter 29	154-498
Chapter 55	790
Chapter 62	162
Chapter 71	657
Chapter 73	658
Chapter 90	350

Acts Thirty-sixth Legislature:

Regular Session—

Chapter 29	709
Chapter 33	141
Chapter 70	133
Chapter 83	407
Chapter 94	439
Chapter 98	209-498
Chapter 126	739
Chapter 134	136
Chapter 155	650
Chapter 164	560
Chapter 167	454

First Called Session—

Chapter 3	332
Chapter 163	414

Second Called Session—

Chapter 38	126-129
Chapter 54	739
Chapter 64	133
Chapter 65	524
Chapter 67	450
Chapter 81	388-390-395
Chapter 87	638

Third Called Session:

Chapter 14	620
Chapter 40	469
Chapter 57	531

Fourth Called Session:

Chapter 5	700
Chapter 6	325-376
Chapter 10	575
Chapter 14	577

STATUTES CITED AND CONSTRUED—Continued.

Acts Thirty-seventh Legislature:

Regular Session—

Chapter 25	631
Chapter 88	653
Chapter 131	658

First Called Session—

Chapter 9	520
Chapter 53	206-700
Chapter 61	183

Second Called Session—

Chapter 3	828
-----------------	-----

Code of Criminal Procedure:

Articles 488-489	180
Article 504	180
Article 865b	183
Article 1057j	174
Article 1118	136
Article 1120	133-136
Article 1134	821
Article 1168	465
Article 1179	465-472
Article 1180	465-472

Criminal Code:

Article 376	430
Article 435	674
Article 446	674
Article 448	674
Article 449	674
Article 450	674
Article 451	674
Article 460	674
Article 462	674
Article 463	674
Article 464	674
Article 465	674
Article 468	674
Article 642	298
Article 969	739
Article 977n	739
Article 1182	675
Article 1183	675
Article 1189	675
Article 1433	788
Article 1434	788
Article 1435	788
Article 1437	788
Article 1438	788
Article 1442	788
Article 1444	788
Article 1445	788
Article 1446	788
Articles 1451a, 1451b, 1451c and 1451d	788

Revised Civil Statutes of 1911:

(Including Vernon's Complete Statutes, 1920.)

Article 171	454
Article 175	454-795
Article 181	454
Article 264	177
Article 265	177
Article 266	177

STATUTES CITED AND CONSTRUED—Continued.

Article 267	177
Article 356a	132
Article 363	483-484-485-615
Article 517	239
Article 521	243
Article 540	245
Article 544	245
Article 570	241
Article 572	307
Article 615	120
Article 627	141
Article 632	120-127
Article 633	120
Article 634	513
Article 637a	121
Article 637e	126
Article 637h	129
Article 639	141
Article 784	325
Article 792	325
Article 794	325
Article 925	520
Article 927	333
Article 945	555
Article 1121	262-268-277-281
Article 1122	272
Article 1162	268
Article 1164	268
Article 1165	268
Article 1313j	309
Article 1397	442
Article 1437	156
Article 1459	159
Article 1466	153
Article 1473	143
Article 1798	489
Article 2164	342
Article 2165	342
Article 2251	429
Article 2268a	124
Articles 2402a, 2402b and 2402c	796-839
Article 2443	128-314
Articles 2725-2726	518
Article 2752	531
Article 2758	531
Article 2760	537
Article 2763	498-517
Article 2772	518
Article 2853	552
Article 2889	535-544
Article 2900	535
Article 2942	575
Article 2944	338
Article 2952	337
Article 2953	336
Article 2969	342
Article 2970	365
Article 2986	334
Article 3049	312
Article 3050	529
Article 3086	350-358
Article 3091	358
Article 3100	351

STATUTES CITED AND CONSTRUED—Continued.

Article 3167	342
Article 3170	352-365
Article 3582a	681
Article 3695	452
Article 3738	274
Article 3740	557
Article 3837	261-274
Article 3850	501
Article 3866	506
Article 3870	498
Article 3872	513
Article 3875	514
Article 3881	497-503-517
Article 3883	469
Article 3885	133
Article 3886	498-503-517
Article 3890	488
Article 3892	488
Article 3893	498-503-517
Article 3893, Vernon's Complete Statutes, 1920	154
Article 3897	153-164-474-477-478-494
Article 3897, Vernon's Complete Statutes, 1920	154
Article 3903	435-443-504
Article 3905	146
Article 4327	833
Article 4342	206
Article 4346	833
Article 4348	833
Article 4497	310
Article 4543	811
Article 4622	324
Article 4725	250
Article 4859	280
Articles 4896-4897	303
Article 4907c	541
Article 4960	298-301
Article 4961	298
Article 4968	303
Article 4969	298
Articles 5108-5109-5110	442
Article 5220	156
Articles 5245-5246	425
Articles 5246e, 5246f and 5246g	788
Articles 5303-5305-5307	452
Article 5329	448
Article 5336	452
Article 5337	452
Article 5408	414
Article 5435	402
Article 5437	404
Article 5486	693
Article 5785	696
Article 6027	461-462
Article 6033	445
Article 6174	837
Article 6183	371
Article 6229	794
Article 6409	622
Article 6423	622
Article 6435	622
Articles 6572-6573	619
Article 6755	697
Article 6758	697

STATUTES CITED AND CONSTRUED—Continued.

Article 6901	498
Article 6901, Vernon's Complete Statutes, 1920.....	154
Article 6901a	494
Article 6901a, Vernon's Complete Statutes, 1920.....	154
Article 6987	498
Article 7083	833
Articles 7119-7120	751
Articles 7137-7138	435
Article 7170	158
Article 7173	158
Article 7314d	143
Article 7314i, Vernon's Complete Statutes, 1920.....	145
Article 7354	515
Article 7355	580
Article 7357	577
Article 7358	156
Article 7373	612
Article 7393	262
Article 7490	560
Article 7503	610
Article 7505	609
Articles 7605-7606-7607	751
Article 7627	556
Article 7628	554
Article 7630	556
Article 7661	486
Article 7688	472-486
Article 7688a	615
Article 7691	133-486
Articles 7796-7797-7798	254
Chapter 2, Title 29, Vernon's Complete Statutes, 1920.....	143

STATUTORY CONSTRUCTION—

Construction of the statutes in accordance with its reason and spirit may be preferred to one based on its charter which does not increase its stock to pay to the Secretary of State a fee of fifty cents for each one thousand dollars capital stock required by its charter... 274	274
Where two statutes on the same subject, or on related subjects, are apparently in conflict with each other, they are to be reconciled by construction, so far as may be, on any fair hypothesis, and validity and effect given to both, if this can be done without doing violence to the evident intent and meaning of the Legislature as expressed in the two acts.....	404
An opinion construing Article 5486, Revised Civil Statutes, held: That an officer on temporary duty reorganizing the Thirty-sixth Division, Texas National Guard, is not, in the event he is taken ill, or injured, entitled to be taken care of and provided for at the expense of the State	693
The common law rule to the effect that the repeal of a repealing statute revives the repealed statute does not prevail in this State, and whenever one law which shall have repealed another shall itself be repealed, the former law shall not be thereby revived without express words to that effect.....	835
(See State Rangers).....	700

TAXATION—

An assessment of the community property of husband and wife against them jointly, and the assessment of a poll tax against each of them on the same inventory, and so carried on to the tax roll, if otherwise regular, would constitute a valid assessment as to both the property and the poll tax....	574
The books and records of an abstract office are subject to taxation in this State	610

TAXATION—Continued.

DELINQUENT TAXES—

- Commissioners courts of counties having no county attorney, situated in a judicial district composed of two or more counties, have no authority to employ a private attorney to file suit for the collection of delinquent taxes, this being a duty imposed by statute upon the district attorney..... 133
- Section 10, Article 8, of the Constitution, withdraws from the Legislature the power to release payment of taxes and penalties incident thereto 167
- Tax collector of independent school district should not levy upon personal property that has been disposed of since same was assessed for taxes if such delinquent taxpayer had other property subject to the payment of such taxes. However, such disposal does not defeat the tax lien which was attached at the time such property was assessed..... 554
- Any property belonging to a delinquent taxpayer is subject to the enforcement of the constitutional lien for taxes regardless of when acquired except the homestead is only liable for the taxes due on such homestead 554
- A party who formerly had personal property assessed for taxation in an independent school district but thereafter removed such property from such independent school district is still liable for such tax, and the same can be collected as is authorized in Article 7628 554
- That portion of a judgment in an ordinary suit for delinquent taxes, penalties, interest and costs, reciting that the county attorney shall receive commissions on the amount recovered, is void and is not binding on the county tax collector or the State Comptroller of Public Accounts, R. C. S., Arts. 363, 7688a 615
- The statutes governing bankrupt courts control the allowance and payment of taxes, interest and penalties. Held, taxes and interest are to be allowed, penalties accruing subsequent to the institution of bankrupt proceedings not allowed and payment properly refused 596
- Property in the hands of bankrupt court is vested in the trustee. It becomes his duty to render such property in his name as trustee of the bankrupt estate, and if for any reason this is not done, the tax assessor should place such property upon the tax rolls in the name of the bankrupt as unrendered property.. 597
- The bankrupt statutes make it the duty of the trustee in bankruptcy to pay all taxes and interest due by such bankrupt, but in the event such trustee fails or refuses to pay such taxes, the purchaser of such property takes it subject to the statutory and constitutional lien existing against such property for all unpaid taxes, interest, penalties and costs, just as though such property had been sold by the delinquent taxpayer prior to the institution of proceedings in the bankrupt court..... 597

EXEMPTIONS—

- Farm products in the hands of the producer are subject to a tax levied by operation of a statute which has been adopted by two-thirds vote of all the members-elect of both houses of the Legislature 605
- Property owned by an irrigation district within the proper scope of its purposes and creation is not subject to taxation..... 608
- Water furnished to irrigate land in an irrigation district is not taxable as against the owner of the land separate and apart from the land itself..... 608

FRANCHISE TAXES—

- Domestic corporations chartered for two or more purposes named in Subdivision 73, Article 1121, Complete Statutes of 1920, regardless of date of charter, are required to pay the franchise tax levied by Article 7303 on its entire capital stock, surplus

TAXATION—Continued.

and undivided profits, for each and every purpose contained in its charter 262

GROSS RECEIPTS—

- A foreign corporation owning oil tank cars which have acquired a situs in this State for ad valorem tax purposes cannot claim exemption from ad valorem taxes thereon by reason of the fact that such corporation has paid the gross receipts tax provided for in Article 7373, Revised Civil Statutes, the latter being an occupation tax, and not an ad valorem tax..... 612
- A gas company subject to the payment of a gross receipts tax under the provisions of Chapter 14, General Laws, Third Called Session, Thirty-sixth Legislature, cannot, in calculating the amount of tax due the State, deduct from its gross receipts the amount it pays to some other company for gas purchased from said company 571

INHERITANCE TAXES—

- Inheritance tax statutes are construed strictly in favor of the taxpayer 560
- The penalties provided for failure to pay inheritance tax when due begin to accrue after the expiration of one year after the executor, administrator, or trustee of the estate, or other person entitled to the possession of the same, has come into possession of any part of the estate, and does not, like interest, begin to accrue from death of the decedent..... 560

OCCUPATION TAXES—

- Said House Bill No. 37 becomes effective December 31, 1920, and those desiring to engage in business as emigration agents cannot lawfully do so from and after that time without taking out the license and paying the license fee, and executing the bond required by that act, and this notwithstanding the fact that such agent may have paid the fee and taken out the license and given the bond required by Chapter 36 of the General Laws passed by the Third Called Session of the Thirty-fifth Legislature 565
- County tax collector should collect State occupation tax levied against emigrant agents irrespective of whether or not he has received the notice provided by Chapter 13, page 34, General Laws, Fourth Called Session of the Thirty-sixth Legislature... 577
- An electric light company engaged in the manufacture of electricity for lighting purposes, having its machinery and apparatus for generating or manufacturing electricity in one city and supplying electricity so generated for lighting purposes in another city by means of wires or other apparatus connecting with its manufacturing or generating establishment in the former city, is subject to the payment of an occupation tax in the latter city, under the provisions of Section 26 of Article 7355 of the Revised Civil Statutes of 1911..... 580

OIL ROYALTIES—

- So-called "oil royalties" are an interest in land, and are taxable as real property 558

POLL TAX—

- The Constitution of the State of Texas does not prohibit the Legislature from levying a poll tax upon all persons, both men and women' 234
- As to those entitled to vote in this State at elections, general, special, municipal and primary, held prior to February 1, 1921, in view of the poll tax and suffrage act of October 2, 1920.... 327
- Every person, both men and women, resident within this State on the first day of January of each year, between the ages of

TAXATION—Continued.

- twenty-one and sixty years, and not exempt therefrom by law, are subject to assessment and payment of State poll tax..... 574
- Such tax, when properly assessed, becomes and constitutes a lien upon all property, excepting the homestead, owned by the person against whom the tax is levied..... 574
- It is the duty of the county tax collector to designate times and places for the payment of poll taxes, as well as other taxes, in cities of 10,000 inhabitants or more, as well as elsewhere in his county, and to attend, either in person or by deputy at such times and places for such purpose, as provided by Article 7615 of the Revised Civil Statutes of 1911..... 585

SCHOOL DISTRICT TAXES—

- Where a school district votes taxes or bonds under House Bill No. 118, General Laws of the Thirty-seventh Legislature, and the order authorizing the issuance of the bonds, or levy of the tax, is passed before the tax rolls are completed, then the tax should be levied for the current year, but if such bond order, or tax order, is passed after the final approval of the tax rolls, then the tax should be levied for the ensuing year..... 551

TICK ERADICATION—

- It is the function of the commissioners court to determine how many inspectors shall be needed under the Tick Eradication Law and to fix the compensation and provide for the payment of same out of county funds, but authority to appoint such inspectors vests exclusively in the Live Stock Sanitary Commission 142
- (See Live Stock Commission)..... 705

UNIVERSITY OF TEXAS—

- The Legislature, Board of Regents of the State University or other governmental agency are without authority to change or relocate the University of Texas or any branch or department thereof, since the same has been fixed and located by a vote of the people as prescribed by the Constitution of this State, and such relocation may be made only by vote of the people..... 195
- The Board of Regents of the University of Texas is not authorized to set aside funds for the purpose of paying damages for personal injuries received by an employe or employes, and under the present state of the law has no authority to take out employers' liability insurance 374
- All oil and gas rentals received from land belonging to the permanent fund of the University of Texas shall be credited to the available fund of said institution, but such funds shall be held by the Board of Regents in a special building fund, and shall be expended only for the erection of buildings or for other permanent improvements.. 407
- The Legislature may appropriate out of the general revenue of the State funds to enlarge present University Campus..... 845
- (See Appropriations) 214
- (See Re-Location) 197

WAREHOUSES—

- It is a violation of the law for any person, firm, company or corporation to receive cotton, wheat, rye, oats, rice or any kind of produce, wares, merchandise or any description of personal property in store for hire without first filing the bond required by Article 7820, Revised Statutes of 1911, and Section 56 of the "Uniform Warehouse Receipts Acts," and securing the certificate from the county clerk as is provided for in Article 7820..... 739
- It is unlawful for a warehouseman to store cotton for hire in any place other than a house, room or building which protects the same from damage from the action of the elements..... 739

WAREHOUSE COMPANIES—

- Public warehouse companies organized under Section 28, Article 1121, Revised Statutes, 1911, have power to borrow money for the legitimate purposes of their business..... 268
- Public warehouse companies with the power to loan money, although they may not conduct the business of accumulation of money for the purpose of loaning, yet they may loan money in the same manner as an individual conducting a warehouse business for his own benefit and in the course of such business..... 268

WATERS AND WATER RIGHTS—

- The Board of Water Engineers has not the express but has the implied power to receive and hear application for use of water different from or in addition to that specified in original permit..... 789
- In each case the procedure before and by the board should be the same as upon original application for original permit..... 789
- Section 62 of Chapter 88, General Laws, Regular Session, Thirty-fifth Legislature, does not authorize an appeal to the courts from a decision of the Board of Water Engineers in a proceeding had by it under Section 61a of Chapter 55, General Laws, Fourth Called Session, Thirty-fifth Legislature, and the right to execute a super-seedeas bond, and the authority and duty of the Board of Water Engineers to fix the amount of such bond, as provided by said Section 62, does not exist in such a case..... 790

WEIGHTS AND MEASURES—

- A State may adopt standard containers for the packaging of fruits and vegetables, grown within the State, and may prescribe the shape, size and cubical contents thereof, and may enforce the exclusive use thereof by penal provisions as to such commerce moving wholly within the State when Congress has not made any conflicting regulation 712
- A State may require the use of such containers in the packaging and shipping of such produce moving in interstate and foreign commerce when Congress has not made a conflicting regulation and when such requirement is a part of an inspection statute designed to improve the quality of articles produced by the labor of a country; to fit them for exportation; to extend the commerce of the State by establishing and maintaining uniform standards for quantity, quality and condition, and to protect the good name of the State and the reputation of its products for standard, quantity, quality and condition, etc. 712

WORDS AND PHRASES—

- “Animals” 158
- “Defined district” 125
- “Furlough” 171
- “In the hands of producer”..... 605
- “Obligation and liability”..... 167
- “Pardon” 171
- “Parole” 171
- “Par value” 120
- “Political subdivision” 125
- “Reprieve” 171