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An electric light company, having its machinery and apparatus for generating or manufacturing electricity in one city and supplying electricity for lighting purposes to other cities, is subject to the payment of a state and county occupation tax for each city served 366

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The provisions of Section 35 of Article 3 of the Constitution of Texas are to be construed liberally to effect the intention of the Legislature. The title of a statute must express the subject, but need not be an index, or summary of the provisions of the act. Exceptions and provisos in a statute are not required to be expressed in the title. The proviso of Chapter 93 of the Acts of the Regular Session of the 40th Legislature, providing for a gasoline tax of two cents on and after Sept. 1, 1928, is valid and not in conflict with the Title of the Act which properly construed merely levies an occupation tax on wholesale dealers in gasoline 363

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# Joint Stock Land Banks

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# UNIVERSITY OF TEXAS

### Branches

The Legislature is without authority to establish additional branches of the University of Texas. If a school of Dentistry is organized as part of the Medical Department of the University 426 of Texas, it must be located at Galveston The School of Mines and Metallurgy, located at El Paso, Texas, is not a branch of the University of Texas within the intendment 428 of the Constitution of Texas The School of Mines and Metallurgy as constituted is a properly constituted college of the State of Texas which the Legislature is authorized to maintain and support and funds may be appropriated out of the General Revenue for these purposes and for the 428erection of buildings

### Constitutional Law-University Bonds

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