

INDEX TO OPINIONS.

	Page
ALIENS—	
Under the terms of Article 176 of the Revised Civil Statutes, 1925, all aliens owning lands in this State, without distinction as to whether such lands are subject to escheat under the terms of Article 166 et seq., are required to file written report of such ownership, as prescribed by Article 176.	
Construing Article 176, Revised Civil Statutes, 1925.....	161
APPROPRIATION BILL—	
Cannot repeal or amend general laws.....	71
The paragraph appended to the end of the appropriation for the State Banking Department for the biennium ending August 31, 1937, is ineffective and invalid, as conflicting with general laws of the State insofar as it purports to be a limitation upon certain items of appropriation for the State Banking Department.....	71
A general law may not be amended or changed by the provisions of an appropriation bill, under Acts of the Forty-third Legislature, Regular Session, Chapter 211, the funds provided for therein shall be allotted according to the terms of said Act and not as provided for in Article 2750, Revised Civil Statutes, 1925.....	46
AUTOMOBILE INSURANCE—	
See Insurance Commission.	
BANK DEPOSIT INSURANCE CORPORATION—	
Instrumentality of Government.....	73
Commissioner may receive compensation as director.....	73
President selected by board.....	73
Commissioner may be President.....	73
Duties of Commissioner are ex officio.....	73
BENCH WARRANT—	
See Fees of Office.	
BOARD OF EDUCATION—	
The authority to appoint the personnel to the Text Book Division is vested exclusively in the State Board of Education, and not in the State Superintendent of Public Instruction.....	58
The State Board of Education may discharge an employee of the State Text Book Division without the consent or approval of the State Superintendent of Public Instruction.....	58
The State Board of Education has the authority and is charged with the duty of making the rules and regulations for the guidance of the Text Book Division in the purchase and distribution of text books.....	58
The duty to see that such rules and regulations are enforced is upon the State Superintendent.....	58

	Page
CAPTION TO ACT—	
See Constitutional Law.	
CARRIERS—	
See Motor Carriers.	
CODE OF CRIMINAL PROCEDURE CITED OR CONSTRUED—	
Art. 25.....	30
Art. 26.....	30
Art. 42.....	51
Art. 113.....	30
Art. 116.....	30
Art. 117.....	30
Art. 127.....	30
Art. 128.....	30
Art. 136.....	30
Art. 163.....	30
Art. 265.....	51
Art. 273.....	51
Art. 450.....	30
Art. 451.....	30
Art. 452.....	30
Art. 1020.....	31
Art. 1025.....	30
Art. 1029.....	51
Art. 1030.....	51
CONFEDERATE PENSION—	
Section 5 of Chapter 82, Acts of the Fifth Called Session of the Forty-first Legislature repeals, both expressly and by im- plication, Chapter 153, Acts of the Regular Session of the Forty-first Legislature, pages 330-331.....	133
Confederate soldiers and widows, not inmates of any State sup- ported institution, who can qualify under the standards and conditions of the Constitution, and the provisions and re- quirements of the Old Age Assistance Act, are eligible to receive old age assistance notwithstanding they may be drawing pensions from the State, at the same time.....	133
CONSTITUTION CITED OR CONSTRUED—	
Art. 1, Sec. 12.....	30
Art. 3, Sec. 33.....	79
Art. 3, Sec. 44.....	146
Art. 5, Sec. 8.....	30
Art. 5, Sec. 12.....	30
CONSTITUTIONAL LAW—	
Where the caption of an Act provides for withdrawing from sale <i>the bed of Caddo Lake and all public and school lands ad- jacent thereto</i> and the body of the Act adds after the words “Caddo Lake” the phrase “and tributaries thereto,” that part of the Act adding said phrase is of no effect.....	128

INDEX

545

	Page
Construing: Constitution Article 3, Section 35; Senate Bill No. 125, Chapter 127, page 242, Special Laws of the Regular Session of the 42nd Legislature, 1931.....	128
Power of the Legislature to enact laws to provide for the confiscation of illegally produced oil.....	25
CORPORATIONS—	
<i>Franchise Tax—</i>	
Notes, bonds and debentures, originally maturing a year or more from date of issue, but past due on the books of corporations, are required to be included in the annual report of the corporation as part of their taxable capital for franchise tax purposes	38
COUNTY ATTORNEY—	
See Fees of Office.	
FEES OF OFFICE—	
<i>County and District Attorney—</i>	
Where separate writs are applied for in “bona fide habeas corpus proceedings” and separate writs are legally issued by the Court, and the County or District Attorney appears and represents the State on hearing of such application, the official is entitled to the fee in each case as fixed by law.....	30
Whether a particular claim or claims for fees in habeas corpus cases are properly due an officer is dependent upon whether same were earned in “bona fide proceedings,” which presents a question of fact which will have to be determined by the accounting officers before the claims are approved and paid.....	30
When the facts in any claim raise the question of fraud on the part of the official, the claim should not be allowed until after said claim has been passed upon by a court of competent jurisdiction. (Rogers vs. Lynn, 49 S. W. (2d) 709)....	30
<i>Sheriff—</i>	
Sheriff is entitled to mileage fees for executing a bench warrant on defendants who have been released from his jail to another sheriff who was armed with a bench warrant on the original release.....	51
Sheriff is entitled to his mileage from the State for the execution of a bench warrant upon a defendant who has been released under bond and later commits an offense in another county and is held by foreign county by reason of such offense. The sureties on the bond are not liable for such expense in re-arresting the defendant.....	51
Sheriff is not entitled to mileage fees for executing a bench warrant where he has released his prisoner to another officer who was armed with only a warrant issued out of the Justice Court.....	51

	Page
FRANCHISE TAX—	
See Corporations.	
GAME LAWS—	
Opinion construing P. C., Art. 1377.....	98
GROSS RECEIPTS TAX—	
See Taxation.	
HABEAS CORPUS—	
See Fees of Office.	
HIGHWAY DEPARTMENT—	
P. W. A. Regulations control over highway regulations.....	150
INSURANCE—	
See Insurance Commission.	
INSURANCE COMMISSION—	
The Board of Insurance Commissioners has authority to pre- scribe the forms upon which all automobile insurance is to be written, and included in their powers is that to prescribe the form of the policy to be used in compliance with Section 11 of Article 911a and Section 13 of Article 911b of the Revised Civil Statutes of Texas, and the Railroad Commis- sion cannot under the law compel the attachment of endorse- ment promulgated by it to the uniform policy prescribed by the Board of Insurance Commissioners.....	90
Under Article 911a and 911b, the Railroad Commission is not authorized to fix additional eligibility requirements that companies authorized to do business in Texas must meet before they can solicit or acquire insurance on motor buses and/or motor trucks operating in Texas.....	90
The payment of premiums as a condition precedent to the ef- fectiveness of an insurance policy is dependent upon the intent of the parties to the insurance contract, to be de- termined not only by the expression in the policy, but by other circumstances attending the delivery of the policy.....	90
INTERSTATE COMMERCE—	
See Oil.	
INTOXICATING LIQUOR—	
See Liquor.	
LIQUOR—	
C. O. D. shipments of liquor in intrastate commerce by common carriers holding permits to transport and deliver same are not prohibited by the Statutes of Texas if such transporta- tion is for permitted purposes, i. e., medicinal, mechanical, scientific or sacramental purposes.....	12

	Page
C. O. D. shipments of liquor interstate are prohibited and made unlawful by Section 239, Criminal Code (389 U. S. C. A. Title 18).....	12
The transportation of liquor interstate on shippers' order notify bill of lading, where bill of lading with sight draft attached is sent to a bank for collection at the point of destination by the bank, before turning over bill of lading to the consignee, is prohibited and made unlawful by Section 239 Criminal Code (389 U. S. C. A. Title 18).....	12
<i>Permits—</i>	
A bona fide wholesale druggist located in a dry area, as prescribed by House Bill No. 77, passed by the Second Called Session of the Forty-fourth Legislature, is entitled to receive a wholesale druggist's permit under the provisions of Section 15 (e) of the Act, authorizing the importation, transportation, possession for the purpose of sale and to sell liquor for strictly medicinal purposes.....	109
LIQUOR PERMITS—	
See Liquor.	
MOTOR CARRIERS—	
Under the provisions of Article 911b, Revised Civil Statutes of Texas, commonly known as the Motor Carrier Act, wholesale concerns who deliver in their own trucks their products to their customers in other cities, selling the commodities as a given price f. o. b., shipping point and to such price add as an additional cost of the commodities the regular freight charges from the shipping point to the point of destination, such wholesale concerns would be transporting property for hire and would be required to comply with the Motor Carrier Act regardless of whether such additional charges made be called service charges or by any other name.....	41
The transportation of property under the facts as above stated would not constitute the wholesale concerns common carriers, but they would be contract carriers and would be required to comply with that phase of the Motor Carrier Law applicable to contract carriers.....	41
OIL—	
Power of Legislature to provide for confiscation of oil illegally produced	25
Right to secure tenders for oil sold and purchased under confiscation by the State.....	66
OLD AGE ASSISTANCE—	
Power of Legislature to levy tax for.....	79
The limitation contained in the Act covering the expense of administering the same to five per cent (5%) applies to the biennium covered by the appropriation.....	140

	Page
The State Comptroller of Public Accounts would not be liable for any excess expended in the administration of the Old Age Assistance Act, but such liability rests upon the Old Age Assistance Commission and the Director thereof.....	140
See also Confederate Pensions.	
PENAL CODE CITED OR CONSTRUED—	
Art. 1377.....	98
P. W. A. REGULATION—	
See Highway Department.	
RACING COMMISSION—	
Under Article 655a providing that the Racing Commission shall promulgate rules and regulation to govern race tracks, the Racing Commission does not have authority to levy a license fee on jockeys for the benefit of a jockey fund.....	130
The funds that have been collected in the past under Rule 152 should be turned over to the Racing Commission as trustee for the benefit of the jockeys, the same not being public funds and have no place in the treasury.....	130
REVISED CIVIL STATUTES CITED OR CONSTRUED—	
SEE ALSO VERNON'S ANNOTATED STATUTES—	
Art. 176.....	161
Art. 2750.....	46
Art. 5075.....	12
Art. 5077.....	12
Art. 5078.....	12
Art. 5083.....	12
Art. 5092.....	12
Art. 5093.....	12
Art. 5116.....	51
Art. 7070.....	9
Art. 7084.....	38
RURAL AID LAW—	
See Schools.	
SCHOOLS—	
Transfer of Scholastics under Rural Aid Law.....	157
High School tuition provided for in House Bill No. 327 and House Bill No. 158, Acts Regular Session, Forty-fourth Legislature, should be disbursed by the same method as that used for other rural aid.....	144
SHERIFF—	
See Fees of Office.	
SUPERINTENDENT OF PUBLIC INSTRUCTION—	
See Board of Education.	

	Page
TAXATION—	
Current taxes are not credited with taxes erroneously paid before enactment of statute authorizing credit.....	146
<i>Exemptions—</i>	
Exemptions from taxation come within the rule of strict construction and the exemption must appear in terms too plain to be mistaken.....	38
<i>Gross Production Tax on Gas—</i>	
The residue gas or dry gas which is the gas left after the gasoline has been extracted is subject to the payment of the gross production tax levied upon gas provided for by House Bill No. 547, Acts of the 42nd Legislature, Regular Session, page 111, when sold by the producer, or casinghead plant....	155
The gas produced and saved in paying quantities although used by the producer is subject to the payment of the gross production tax levied upon gas for the reason that the production and the use of such gas would consist of a use of such gas for profit.....	155
<i>Gross Receipts—</i>	
Statutes imposing taxes are always strictly construed and all reasonable doubts with reference to the applicability of the taxes are resolved in favor of the taxpayer.....	9
A gross receipts tax is not payable by telephone companies on commissions earned by the company for collecting telegraphic accounts on messages sent over its wires to the telegraph company.....	9
A gross receipts tax is not payable under Article 7070 on moneys earned by telephone companies for directory advertising....	9
A gross receipts tax is not payable under the terms of Article 7070 by telephone companies on uncollected accounts.....	9
<i>Poll Tax Exemptions—</i>	
See Elections.	
Money paid to the Guardian of an Insane Veteran or to the Guardian of the Beneficiaries of a Deceased Veteran received as benefits under the World War Veterans' Act, which money has been converted into property, is not exempt from payment of the ad valorem tax in the State of Texas, either under the amended, or under the Constitution and Laws of this State.....	123
Old Age Assistance.....	79
See Gaming Statutes.	
TELEPHONE CHARGES—	
See Taxation—Gross Receipts Tax.	
TEXT BOOK DIVISION—	
See Board of Education.	

	Page
TRESSPASS HUNTING—	
See Game Laws.	
UNIVERSITY OF TEXAS—	
Statute of residence of students for paying fees.....	114
VERNON'S ANNOTATED STATUTES CITED OR CONSTRUED—	
Art. 911a.....	90
Art. 911b.....	41, 90
Art. 2654c.....	114
Art. 6674m.....	150
WAR RISK INSURANCE—	
See Taxation.	