INDEX TO OPINIONS

ANTI-NEPOTISM—	Page
See Nepotism.	
ATTORNEY GENERAL—	
The Attorney General does not have authority to take action in cases where the County Attorney refuses to file informations charging offenses and insists upon presenting the matter to the Grand Jury	26
BANKS	
Article 554, Penal Code, R. C. S., 1925—the Bank Loan Limit Statute—prohibits state bank from lending more than 25% of its capital stock actually paid in and surplus to any individual, corporation, company or firm————————————————————————————————————	108
The word "corporation" as used in Art. 554 is not limited to mere private corporations, but includes any corporation—private or municipal—capable of borrowing money, suing or being sued. Consequently, a state bank may not loan money to or allow a municipal corporation to become indebted to it in a sum exceeding 25% of its capital stock	
actually paid in and surplus	108
Counties and subdivisions thereof with corporate powers are corporations within the meaning of Art. 554	108
The intention of the Legislature controls and all other rules of construction are secondary, including the rule that the words of a statute are to receive their usual and ordinary meaning	108
BEER— Stamps	41
BENCH WARRANT, FEES FOR-	
See Fees of Office.	
BOARD OF EDUCATION—	
Bonds issued by a Junior College District are eligible for purchase by the State Permanent School Fund	152
BOARD OF PARDONS AND PAROLES-	
A lengthy opinion on credits on sentences of convicts and over time hoursSame Question	116 135
BOARD OF REGISTRATION FOR ENGINEERS—See Engineers.	
BONDS— See Teacher's Retirement Fund.	
BOND ASSUMPTION LAW— See Road Bonds.	

INDEX 641

	Page
CHIEF CLERK, TREASURY DEPARTMENT—	
The Chief Clerk of the Treasury Department is not holding a civil office as that term is used in Article III, Section	
18 of the Constitution, and a member of the Legislature	
is not prohibited from appointment of that position	83
CIGARETTES—	
Stamps	41
COMMISSIONERS' COURT—	
Under the terms of Senate Bill No. 5, Acts Second Called Session, Forty-fourth Legislature, a Commissioners' Court	
is unauthorized to set, reduce or change the salary of	
any county official except at a regular meeting of the Com-	
missioners' Court in January. It does not alter the sit-	
uation because there is a mistake of fact or law in setting	
the salary of county officials. The Commissioners' Court may reduce, alter or change the salary of county officials	
at a regular meeting of said Court provided it does not	
reduce the salary so as to deny the officer the minimum	
allowed by law or to increase said salary so as to exceed	
the maximum provided by law	16
CONSTABLE FEE, BENCH WARRANT—	
See Fees of Office.	
CONSTITUTIONAL LAW—	
Pre-existing Law	171
When one Section of the Constitution expresses a general in-	
tention to do a particular thing and another Section ex-	
presses a particular intention incompatible with the general intention, the particular is to be considered in the	
nature of an exception to the general provision	76
H. J. R. No. 24 which provides in general terms that the Legis-	
lature may fix the compensation of all district, county	
and precinct officers can in nowise affect the provisions	٥
of Section 24, Article III which provides specifically for the compensation of members of the Legislature	76
	, ,
CONSTRUCTION OF CONSTITUTION AND STATUTES— Constitution:	
Art. 3, Sec. 8	38
Art. 3, Sec. 18	83
Art. 3. Sec. 44	171
Art. 3, Sec. 50	38
Penal Code: Art. 554	108
Art. 827a	100 56
Code of Criminal Procedure: Art. 1029	, 00.,
Art. 1029	123
Revised Civil Statutes and Vernon's Statutes: Art. 2603c	
Art. 2669	$\begin{array}{c} 161 \\ 152 \end{array}$
Art. 2879	$\frac{152}{127}$
Alt. 2001	127
Art. 2000	127
Art. 2891a	127
Art. 5109: 4	183
Art. 6166vArt. 6166x	$\begin{array}{c} 116 \\ 135 \end{array}$
Art. 66740	-1.68
Art. 6675d	43
Art. 7065a	102

CONTRICTE	Page
CONVICTS— See Board of Pardons and Paroles.	
CORPORATIONS— See Liquor.	
COUNTY AND DISTRICT ATTORNEYS— The County and District Attorneys have the authority and responsibility of representing the State in criminal proceedings in the District, County, and Justice Courts———	26
EDUCATION DEPARTMENT-	
Opinion holding Subsection "C" of Senate Bill No. 138, Regular Session, 45th Legislature, as amended, is directory—— Fees collected on issuance of Teachers' Certificates by State Board of Examiners payable into general revenue fund of the State Treasury————————————————————————————————————	112
Fees collected on accreditation of institutions as junior colleges	
payable into general revenue fund of the State Treasury Fees collected on revival and continuance in force of Teachers' Certificates payable into general revenue fund of the State Treasury	127
EDUCATIONAL INSTITUTIONS— Board of Regents of State Educational Institutions have authority to make compulsory payment of certain fees for the use of buildings constructed by federal loans in order to repay said loans————————————————————————————————————	161
An opinion construing what constitutes practice of engineering and architecture and powers of the board	165 133
FEDERAL LOAN— See Educational Institutions.	
In counties where three thousand or more votes ere cast at the preceding Presidential election the sheriffs and constables are entitled to receive fees for executing bench warrant for removing prisoners from penitentiary or county jail of another county to the district court in his county to be tried on a felony charge, as provided in Subdivision 4 of Article 1029, C. C. P.	123

GAS— See Natural Gas.

4 00	Page
HIGHWAY DEPARTMENT—	
In the issuance of special permits provided for in Article 827-a, Penal Code, the Highway Department is allowed to exercise its discretion in determining the shortest practicable route. A permit of the State Highway Department authorizing the hauling of an overweight or oversize or overlength commodity entitles the operator to transport such commodity over the highway designated in such permit without regard to the highway designated in his certificate of Public Convenience and Necessity	56
INDEPENDENT CANDIDATE	
See Elections.	
INSURANCE	
A lengthy opinion pertaining to the taxation of reciprocals	58
INSURANCE CORPORATIONS—	
The omission of a significant word or provision from a re-en- actment indicates an intention to exclude the object theretofore accomplished by the words omitted	9
Apparent inaccuracies and mistakes in the mere verbiage or phraseology will be overlooked to give effect to the spirit of the law	9
The caption or marginal note appearing in a code as adopted by the legislature is to be regarded as a part of the article to which it relates	9
Capital stock domestic fire insurance companies may not divide capital structure into classes of stock, part of which are composed of voting shares and part of nonvoting shares	9
The holder of each share of domestic capital stock fire insur- ance companies is entitled to vote each share of stock that he holds at all stockholders' meeting	9
This decision is not in conflict with the case of St. Regis Candies vs. Hovas, 3 S. W. (2nd) 430, which treats with ordinary corporations only	9
INTERSTATE COMMERCE—	
See Natural Gas.	
JUNIOR COLLEGE DISTRICT BONDS—	
Bonds issued by a junior college district are eligible for pur- chase by the State Permanent School Fund	152
LEGAL PUBLICATIONS—	
See Newspapers.	
LEGISLATORS— Qualifications, See Primary Elections.	
LEGISLATURE— See Primary Elections.	

	Page
LIQUOR— Corporations may procure permits under the present Texas Liquor Control Act, and the mere fact that a given person may own stock in several corporations does not prohibit each of the corporations in which he owns such stock from procuring the five (5) package store permits to which each corporation is entitled————————————————————————————————————	84
A stockholder in a corporation does not own an interest in the assets of a going corporation, and therefore, a stockholder does not own an interest in the package store, the business thereof, the package store permits or any other of the assets of the corporation in which the person is a stockholder Stamps	\$4 41;
Prosecution of violations of Liquor Laws	26
LIQUOR TAX STAMPS—	
Liquor stamps are to be affixed at the time and in the man- ner prescribed by rule and regulation of the Texas Liquor Control Board	89
The Board, by rule and regulation, must fix the method affixing liquor stamps to the containers in that the Texas Liquor Control Act makes no provision for the method of such affixation, leaving that matter to be determined entirely by rule and regulation of the Board	89
MOTOR FUEL TAXES—	
Construing House Bill No. 247, Chapter 44, Acts Regular Session, 43rd Legislature, as amended by House Bill No. 749, Chapter 240, Acts Regular Session, 44th Legislature of the State of Texas, being Article 7065a, Revised Civil Statutes of Texas A municipal corporation of Texas importing motor fuel from	102
another state and using same in motor vehicles owned and operated by it for public purposes upon the highways, streets, and roads of the State of Texas is a distributor of motor fuel within the intendment of Section I (c) of the above cited Act, and as such is liable to the State of Texas for the excise tax levied by Section 2(a) of said Act of four cents (4c) on each gallon of motor fuel so imported and used	102
MOTOR VEHICLES—	
Where legal title, legal right of possession, and legal right of control of a vehicle subsist in the same person, then such vehicle must be registered in the county of such person's residence	43
Where the legal right of possession of a motor vehicle is severed from the legal title thereof, such vehicle must be registered in the county of the residence of the person having the legal right of possession thereot	43
Where the legal right of control of a motor vehicle has been severed from the legal title thereof, and the legal right of possession thereof, then such vehicle must be registered in the county of the residence of the person having the legal right of control thereof	43
Motor vehicles must be registered in the name of the true legal owner rather than in the name of the special owner as specially defined in the Motor Vehicle Registration	

MUNICIPAL CORPORATIONS—See Motor Fuel Taxes.

	Page
NATURAL GAS— Interstate importation of natural gas by corporation partly through its own pipe lines and partly through those of affiliated corporation transporting same for hire, and first sale within the State at wholesale to local distributing company for resale to consumers, costituts interstate commerce not subject to gross receipts tax levied by State	20
Sale of interstate gas by importer, not to distributing company, but direct to consumer either through rural or urban domestic, commercial or industrial taps, constitutes intrastate commerce, the gross proceeds of which are subject to the tax levied by Article 6060	20
The transportation of natural gas for hire between points, and by pipe lines, wholly within the State of Texas, even though imported from another State, constitutes intrastate commerce, the gross proceeds of which are subject to the tax levied by Article 6060.	20
Gross receipts realized by public utility from distribution direct to retail consumers, of natural gas imported from another state through company's own pipe lines, are amenable to tax imposed by amended Article 6060	27
Where pipe line company imports natural gas into Texas and sells at city gate to affiliated distribution company, tax levied by Article 6060, after its amendment in 1931, should be paid by pipe line company on receipts from gate sale, and not by distribution company on receipts from burner tip sales. Prior to the 1931 amendment of Article 6060 the pipe line should have paid such tax on the gate sales, and the distribution company should have paid the tax on its burner tip sales.	27
Interstate importation of natural gas by El Paso Natural Gas Company from Lea County, New Mexico field into Texas partly through its own pipe lines and partly through those of affiliated corporation transporting same for hire, and sale under long term industrial contracts to five named industrial consumers in Texas held to be interstate com- merce not subject to gross receipts tax levied by State. Previous Conference Opinion No. 2993 of this Department dated November 16, 1936 amended to extent herein indi- cated	48
NEPOTISM LAW-	
The appointment of an uncle of one of the members of the Commissioners' Court as Assistant District Attorney does not violate Anti-Nepotism Law	24
NEWSPAPER	
A newspaper with the editorial and business office in Cherokee County, and having a mailing permit issued from a Post Office in Cherokee County, and which is mailed from Cherokee County is a legal publication in Cherokee County even though the paper is printed in Anderson County	24
NOTES—	
Stamps	41

	Page
PACKAGE STORE PERMITS— See Liquor.	
PRE-EXISTING LAW—	
Payment of claims by State	171
PRIMARY ELECTIONS— The Legislature is without jurisdiction under Article 3, Section 8 of the State Constitution to try a contested primary election. The procedure for contesting such election is specifically set out by law and such procedure must be followed, and the Legislature does not have authority to go behind the general election in determining the qualification and election of its members————————————————————————————————————	38
RECIPROCALS— See Insurance.	
ROAD BONDS-	
So-called "surplus" of funds on hand in County and Road District Highway Fund may be absorbed in current and future years by reason of a different method of allocation of such funds by the Board of County and District Road Indebtedness	3-168
RURAL AID LAW-	
A lengthy opinion construing Senate Bill No. 185, Acts of the 45th Legislature	92
Supplemented opinion	100
Non-consolidated school district containing area less than one hundred square miles is entitled to receive transportation aid of \$1.00 per month per pupil for transporting pupils within district, provided such pupils reside more than 2½ miles from school	158
It is not the purpose of the Rural Aid Law to balance the budget of the respective school districts over the State, and aid should be granted under the terms of the Rural Aid Law in such amount as the school district is able to claim under the provisions of said law	79
SALARY BILL—	
See Commissioners' Court.	
SCHOOLS— See Rural Aid Law.	
SHERIFF FEE, BENCH WARRANT— See Fees of Office.	
SPECIAL PERMITS—	
See Highway Department.	
STAMP TAX—	
Note Stamp Tax, required by Chapter 495, Acts 44th Legislature, 3rd Called Session, is required on lien instruments recorded after the effective date of such Act irrespective of the date of execution of such instruments	151

INDEX 647

	Page
STATE TREASURER—	
Sale of stamps on liquor, beer, cigarettes and notes	41
TAXATION—	
See Motor Fuel Taxes. See Natural Gas. See Stamp Tax. See Liquor Tax Stamps. Reciprocals	58
TEACHER CERTIFICATE FEES—	
See Education Department.	
TEACHERS RETIREMENT FUND—	
Retirement funds, received by the Treasury of the State from contributions of teachers and employers as provided by Senate Bill No. 47, Acts of the 45th Legislature, may be invested in bonds of the Harris County Ship Channel District	149
TEXAS MEMORIAL MUSEUM—	
Senate Concurrent Resolution No. 54 passed April 9th in the Regular Session of the 45th Legislature cannot operate so as to disturb certain existing and enforcible legal rights secured to the Texas Centennial Committee of the American Legion, Inc. by virtue of Section 9 of a contract executed November 14th, A.D. 1935 by and between said Committee and the Board of Directors of the Texas Memorial Museum	73
TRANSPORTATION—	
Overweight and oversize commodities	56
UNIVERSITY OF TEXAS—	
See Texas Memorial Museum.	