OFFICE OF THE ATTORNEY GENERAL OF TEXAS

AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

January 6, 1939

Mr. L. L. Roberts
County Auditor
Stinnett, Texas

Dear Mr. Roberts:

Opinion No. 0-29
Re: Office expense of Tax Assessor-Collector and Deputies.

Your request for an opinion on the question, "Would the tax assessor-collector or his deputies be allowed to charge for the use of their car or cars other than gasoline and oil?", has been received by this office.

Texas Jurisprudence, Vol. 34, page 544, Section 121, provides:

> "An officer is not entitled to credit for the expense of hiring or operating automobiles used by him in performing the duties of his office unless the statute so provides.
>
> "The officer is entitled to credit for actual and necessary expense incurred in the conduct of his office. The clause of the necessary expense means other expense similar to those expressly specified."

The above authority citing the cases, Hammond vs. Harris County, 243 S.W. 1002; Cameron County vs. Fox, 42 S.W. (2d) 653.

Article 3899 of the Revised Civil Statutes of Texas, 1925, as amended, does not provide for such expense for the use of automobiles for the tax assessor-collector and his deputies.

In the absence of a statutory provision for such expense the same would not be claimed as expenses

of office.

Trusting that the above answers your inquiry, I remain

Yours very truly

ATTORNEY GENERAL OF TEXAS

By ARDELL WILLIAMS (Signed)
Assistant

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APPROVED:

ATTORNEY GENERAL OF TEXAS

WM.J.F.