



**THE ATTORNEY GENERAL
OF TEXAS**

GERALD C. MANN

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ATTORNEY GENERAL

AUSTIN 11, TEXAS

January 11, 1939

Hon. A. J. Bryan, Jr.
District Attorney
Hill County
Hillsboro, Texas

Dear Sir:

Opinion No. 0-36

Re: Poll Tax - Elections in month
of January

I beg to acknowledge receipt of your letter of January 4th, wherein you seek an opinion as to what poll taxes should be used in your county holding an election for the issuance of bonds in January 19, 1939, with questions as follow:

"Will voters be allowed to vote on a 1937 poll tax?"

"Will voters be allowed to vote on a 1938 poll tax?"

"Can they vote on either a 1937 or 1938 Poll tax?"

The above questions involve the application of Section 2 and 3a of Article 6 of the Constitution of Texas and in dealing with this matter, I further call your attention to Articles 2955 and 2959, of the Revised Civil Statutes of 1925.

You are advised, and this department has heretofore held, that a poll tax due on January 1st, preceding the month of January in which an election is to be held, is the correct poll tax to be used in said election. Answering your question more specifically persons offering to vote at your election on the 19th day of January, 1939, must use their 1937 poll tax receipt which was due January 1, 1938. This poll tax receipt is required in order to bring the voter, otherwise qualified, within the provisions of Section 2, Article 6 of the Constitution and Article 2955 of the Revised Civil Statutes of Texas, 1925, which Section 2, Article 6, contains the provisions:

... "That any voter who is subject to pay a poll tax under the laws of the State of Texas shall have paid said tax before offering to vote at any election in this state and hold a receipt showing that said poll tax was paid before the first day of February next preceding such election"....

(underscored purposely)

Hon. A. F. Bryan, Jr., January 11, 1939, Page 2

In view of this section and former opinions of this department, a 1939 poll tax paid in January of this year and prior to an election held in January of same year, could not be used as qualifying one to cast his vote.

I believe the above answers your questions. Due to the many questions that arise at elections concerning qualifications of voters participating, I deem it necessary to call your particular attention to Section 3a of the Constitution which holds that only such electors (ones otherwise qualified, who held their 1937 poll tax receipt or have paid same) who own taxable property in the state, county, city, town or village where such election is held and who have duly rendered the same for taxes shall be qualified to vote. I merely call to your attention this Section 3a of Article 6 of the Constitution which applies in connection with the above.

Yours respectfully

ATTORNEY GENERAL OF TEXAS

by Wm. R. King

Assistant

WmK; AW/cge

APPROVED:

s/ Gerald C. Mann
ATTORNEY GENERAL OF TEXAS