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OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

Honorable Geo. H. Sheppard  
Comptroller of Public Accounts  
Austin, Texas

Dear Sir:

Opinion No. 0-184-

Re: Issuance of warrants for the pay-  
ment of insurance premiums.

Your request for an opinion with reference to your authority to issue a warrant in payment of a claim drawn against "a specific appropriation" for the payment of insurance premiums whether it be for fire insurance, theft, collision, or any other form of insurance, has been received by this Department.

We are informed that the "specific appropriation" mentioned is not one for the payment of insurance premiums.

This Department, in opinion no. 0-201 to Dr. Geo. W. Cox, February 14, 1939, held that a fire insurance premium on state property was a fixed and expected item of expense. In view of the policy of the state as expressed through our Legislature in the Senate Concurrent Resolution No. 3 passed in the Second Called Session of the Thirty-seventh Legislature, insurance is a matter in respect to which the cost must be set aside by the Legislature.

We see no reason to differentiate the ruling of that opinion with the facts presented to us in your letter. We are enclosing a copy of opinion No. 0-201, above referred to, and we believe that the law as expressed in that opinion is applicable to the facts you relate.

We are not herein declaring the purposes for which a Department may expend its contingent funds, but in the

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matter of insurance since the policy of the state has been expressed by the Legislature, we do hold that in the absence of a specific appropriation for that purpose, you are not authorized to issue warrants for the payment of insurance premiums.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By *Morris C. Hodges*  
MORRIS C. HODGES  
Assistant

MCH:RS



APR 29, 1939

*Greene B. Damm*

ATTORNEY GENERAL OF TEXAS

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