



**THE ATTORNEY GENERAL
OF TEXAS**

GERALD C. MANN

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ATTORNEY GENERAL

AUSTIN 11, TEXAS

February 21, 1939

Hon. Shelburne H. Glover
County Attorney
Marion County
Jefferson, Texas

Dear Sir:

Opinion No. O-370

Re: Would a foreign corporation with principal office in X County be prohibited from registering its motor vehicles in Y County under the provisions of Article 6675a-2, R.C.S.?

You request an opinion as to whether or not a foreign corporation with its legal residence in X County is prohibited from registering its trucks that are used principally in Y County.

Your attention is directed to Article 6675a-2, R.C.S. of Texas as follows:

"Every owner of a motor vehicle, trailer, or semi-trailer used or to be used upon the public highways of this State, and each chauffeur, shall apply each year to the State Highway Department through the county tax collector of the County in which he resides for the registration of each such vehicle owned or controlled by him . . ."

Article 6686(a) R.C.S. of Texas, provides as follows:

"All registration fees shall be paid in the county in which the owner lives at the time of registration of said motor vehicle."

Now, prior to the passing and taking effect of the above quoted Article 6675a-2, R.C.S. of Texas, Article 6675, now repealed, provided that the owner could pay registration fees at "the office of the county tax collector of the county in which he resides or in which the vehicle to be registered is being operated." Thus, the amendment of Article 6675 left out the last underscored clause and Article 6675a-10, R.C.S. of Texas, further amendment to Article 6675, repealed, provided that all counties will be permitted to retain all registration fees up to the amount of \$50,000.00. These provisions by amendment clearly require the owners of vehicles to register their vehicles in the counties where the owners

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reside; and, if a county tax assessor and collector receives a license fee for registration from an owner of legal residence in a county other than the assessor and collector's county, he exceeds his authority and commits an illegal act. Further, if an owner is permitted to pay registration fees in a county other than his legal residence, that county receives and appropriates those fees which the Legislature intended to belong to the county of the owner's residence.

However, Article 827b-a, Penal Code of Texas, permits non-residents of the State of Texas to pay license fees, "through a county tax collector," which rule will apply in any event, where the legal residence has not been established in a Texas county.

You are referred to the following citations which constitute all of the Texas case law relative to your question:

Opp v. State, 94 SW 180
Miller v. Foard County, 59 SW (2d) 277
Cass County v. Morris County, 9 SW 373

Therefore, it is our opinion and you are so advised that a foreign corporation having its legal residence in X County cannot register motor vehicles owned by it in any county of Texas other than X County.

Very truly yours

ATTORNEY GENERAL OF TEXAS

By /s/ Pat Coon

Pat Coon
Assistant

PC:AW:egw

APPROVED:

/s/ GERALD C. MANN

ATTORNEY GENERAL OF TEXAS