



**THE ATTORNEY GENERAL  
OF TEXAS**

**GERALD C. MANN**  
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ATTORNEY GENERAL

AUSTIN 11, TEXAS

Honorable Paul T. Holt  
County Attorney  
Austin, Texas

Dear Sir:

Opinion No. O-1037

Re: Whether personal property owned and used by Austin School of Business and Nixon-Clay Commercial College is exempted from taxation.

We are in receipt of your letter of June 23, 1939, wherein you request our opinion as to whether or not typewriters, school furniture and other personal property belonging to and used by the Austin School of Business and the Nixon-Clay Commercial College are exempted from taxation. You advise that these schools are operated for profit.

Article 8, Section 2 of the Constitution of Texas, as adopted in 1928, provides that:

"The Legislature may, by general laws, exempt from taxation .....all buildings used exclusively and owned by persons or associations of persons for school purposes, and the necessary furniture of all schools and property used exclusively and reasonably necessary in conducting any association engaged in promoting the religious, educational and physical development of boys, girls, young men, or young women, operating under a State or National organization of like character; also the endowment funds of such institutions of learning and religion not used with a view to profit; . . . "

It will be noted that it is not made mandatory by the above Article 8, Section 2, for the Legislature to extend the exemptions therein mentioned, but it is provided only that the Legislature may, by general laws, extend certain exemptions. We find no statute enacted since the adoption of the above constitutional provision which purports to exempt from taxation the character of property which you mention in the hands of business colleges. Furthermore, it will be noted that such constitutional provision does not authorize the exemption of personal property belonging to persons or associations of persons for school purposes, but permits the exemption only of "the necessary furniture of all schools and property used exclusively and reasonably necessary in conducting any association engaged in promoting the religious, educational and physical development of boys , girls, young men, or young women, operating under a State or

National organization of like character; . . ." It thus becomes apparent that the constitution does not authorize the Legislature to exempt from taxation the property with which we are here concerned, and that the Legislature has not by any statute attempted to so exempt such property. Our answer to your question, therefore, is in the negative.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By s/ Glenn R. Lewis  
Glenn R. Lewis  
Assistant

GRL: N: wc

APPROVED JUNE 30, 1939  
s/ GERALD C. MANN  
ATTORNEY GENERAL OF TEXAS

Approved Opinion Committee By s/R.W.F. Chairman