



**OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN**

**GERALD C. MANN  
ATTORNEY GENERAL**

Hon. George H. Sheppard  
Comptroller of Public Accounts  
Austin, Texas

Dear Sir:

Opinion No. 0-1535  
Re: Collection of State occupation tax  
on nine and ten pin alleys.

By your letter of October 2, 1939, you asked the opinion of this Department upon the following question:

"Will you therefore advise me whether the State tax on such nine and ten pin alleys should be collected for a full year or can it be prorated from the quarter the occupation commences as other occupation taxes are now collected."

Article 7047, subdivision 42, Revised Civil Statutes, quoted in your letter, contains the following provision:

"All taxes shall be paid for the calendar year or remaining part thereof, due on January 1st, unless otherwise provided."

Article 7048, R. C. S., also quoted in your letter, provides in part as follows:

". . . Provided anyone wishing to pursue any of the vocations named in this Chapter, upon which any county occupation tax may be levied, may do so by paying the same quarterly . . . No person shall be allowed license for keeping any nine or ten pin alley, or anything of the kind used for profit, for a period of less than twelve months."

This Department has heretofore held that the county tax on nine and ten pin alleys could not be paid quarterly,

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but must be paid for a full year from the date the operation commences. (See opinions by: John J. McKay, February 27, 1937; Cecil C. Rotsch, June 2, 1939, O-680.)

A reading of Article 7048 reveals that it deals only with the collection of county occupation taxes. The provision that "no person shall be allowed license for keeping any nine or ten pin alley, or anything of the kind used for profit, for a period of less than twelve months" appears in this Article, and there is nothing to suggest that it was intended to apply to the State occupation tax on such occupation.

We are of the opinion, therefore, that the State occupation tax on such nine and ten pin alleys may be prorated from the quarter the occupation commences as other State occupation taxes are now collected.

Yours very truly

ATTORNEY GENERAL OF TEXAS

(signed)

By

R. W. Fairchild  
Assistant

RWF:pbp

APPROVED: October 30, 1939

Gerald C. Mann (signed)  
ATTORNEY GENERAL OF TEXAS

APPROVED  
OPINION  
COMMITTEE  
BY B.W.B.  
CHAIRMAN