

OFFICE OF THE
ATTORNEY GENERAL OF TEXAS
AUSTIN

Gerald C. Mann
Attorney General

Hon. Marvin H. Brown, Jr.
Criminal District Attorney
Fort Worth, Texas

Dear Sir:

Opinion No. 0-3866
Re: Tax judgment entered
during the effective
period of H. B. 76,
47th Legislature.

In your letter of June 8, 1941, you request our opinion as to whether judgments in delinquent tax cases entered between now and November 1, 1941, should contain provisions safeguarding the taxpayer in the remission of certain penalties, interest and costs made by H. B. No. 76, 47th Legislature, in case he should make payment in such manner and within such time as to entitle him to the benefits of the act.

By said H. B. 76 the property owner is absolutely given the benefit of certain remissions of penalty, interest and costs, if he makes payment on or before November 1, 1941. The law thus entitling the taxpayer to such remissions the same cannot be properly denied him. The judgment should accordingly so provide, and we answer your question in the affirmative.

Yours very truly

APPROVED JUN 19, 1941

ATTORNEY GENERAL OF TEXAS

Gerald C. Mann

FIRST ASSISTANT
ATTORNEY GENERAL

By *Glean R. Lewis*
Glean R. Lewis
Assistant

GRL:AMM

