



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

Honorable I. C. McWhirter  
County Auditor  
Hunt County  
Greenville, Texas

Dear Sir:

Opinion No. O-3974

Re: Is it legal to pay for typewriters and permanent record books out of the courthouse and jail fund?

Your letter of September 13, 1941, requesting an opinion of this department on the above stated question reads as follows:

"Please advise as to whether or not it is legal to pay for typewriters and permanent record books out of the Courthouse and Jail Fund."

Section 9, Article 8 of the State Constitution prescribes the maximum rate of taxes for general purposes, for roads and bridges, for juries and for permanent improvements, respectively. The monies arising from taxes levied and collected for each of the enumerated purposes are constitutional funds; and the Commissioners' Court has no power to transfer money from one fund to another, and to expend for one purpose tax money raised ostensibly for another purpose.

The immediate purpose of the provision is to limit the amount of taxes that may be raised for these general purposes, respectively; but it is also destined to inhibit excessive expenditures for any such purpose, and to require that any and all monies raised by taxation for any purpose shall be applied to that particular purpose and to no other.

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(Commissioners' Court of Henderson County v. Burke, 232 S. W. 94; Ault v. Hill County, 118 S. W. 359; Underwood v. Howard, 1 S. W. (2d) 730; Carroll v. Williams, 202 S. W. 504; Texas Jurisprudence, Vol. 11, p. 608.)

The courthouse and jail fund is the permanent improvement fund, or at least, constitutes a portion thereof, which is a constitutional fund.

In view of the foregoing authorities, you are respectfully advised that it is the opinion of this department that the Commissioners' Court has no legal authority to pay for typewriters and permanent record books out of the permanent improvement fund.

Trusting that the foregoing fully answers your inquiry, we are

Yours very truly

AT CERRY CAPITAL OF TEXAS

APPROVED SEP 20 1941

*Sam R. Allen*

FIRST ASSISTANT  
ATTORNEY GENERAL

*Ardell Williams*

BY

Ardell Williams  
Assistant

AW:GC

