



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**GERALD C. MANN
~~WILL WILSON~~
ATTORNEY GENERAL**

*Overruled by
Thompson vs. White
Gas Corp.
190 S.W. 2d 504
See 0-5239*

Honorable Beauford Jester, Chairman
Railroad Commission of Texas
Austin, Texas

Dear Sir:

Opinion No. 0-5624
Re: Liability of Texas Public Service
Company for gas utility tax.

We have your letter of recent date requesting our opinion upon the question of whether the Texas Public Service Company is required to pay the gross receipts tax levied by Article 6060, Vernon's Annotated Civil Statutes.

From the correspondence submitted, we understand the company refuses to pay this tax because of Section 10 of H.B. 547, Acts of the 42nd Legislature, 1931, limiting the tax to persons owning, operating or managing pipe lines. In our opinion No. 0-5239, with which you are familiar, we held this Act unconstitutional.

We still adhere to the view expressed in that opinion. While we have not been furnished a description of the activities of the Texas Public Service Company, we advise you that if it is a company having a franchise or permit to sell or deliver natural gas to the public for domestic or other use, and is actually engaged in such business, or is otherwise "a gas utility" as defined in Article 6050, Vernon's Annotated Civil Statutes, it is required under the law to file the reports and pay the tax levied by Article 6060, Vernon's Annotated Civil Statutes.

Very truly yours,

ATTORNEY GENERAL OF TEXAS

JDS:EP:wc

By s/Jas. D. Smullen
Jas. D. Smullen
Assistant

APPROVED OCT 6, 1943
s/Grover Sellers
FIRST ASSISTANT
ATTORNEY GENERAL

Approved Opinion Committee By s/BWB Chairman