



OFFICE OF
THE ATTORNEY GENERAL
 AUSTIN, TEXAS

GROVER SELLERS
 ATTORNEY GENERAL

Honorable George P. Hudson
 County Attorney, Jones County
 Anson, Texas

Attention: J. F. Lindsey
 Assistant

Dear Sir:

Opinion No. 0-5897

Re: County where principal
 office of foreign corpora-
 tion doing business in
 Texas is situated is
 proper place for regis-
 tration of its trucks.

We received your letter of February 25, 1944, in
 which the following facts and query is presented:

"Moutray Oil Company, Abilene, Texas is a
 Delaware Corporation, with its Texas office in Abilene,
 Texas. Its refinery, distribution plant and garage
 where it keeps its trucks and from which point its
 trucks operate is located in Jones County. Can
 Moutray Oil Company, register its trucks legally in
 Jones County, Texas?"

Article 6675a-2, Vernon's Annotated Civil Statutes,
 1925, provides that:

"Every owner of a motor vehicle, trailer
 or semi-trailer used or to be used upon the public
 highways of this State shall apply each year to the
 State Highway Department through the County Tax Col-
 lector of the county in which he resides for the re-
 gistration of each such vehicle owned or controlled
 by him for the ensuing or current calendar year or
 unexpired portion thereof; * * *" (Underscoring ours)

Article 6675a-1, (1) defines the term "owner" as used
 in the next above mentioned article, as meaning "any person who
 holds the legal title of a vehicle or who has the legal right
 of possession thereof, or the legal right of control of said
 vehicle."

It is a well settled rule of law in this State that
 a corporation is a "person" within the meaning of that term as
 used in constitutional and statutory provisions. See Vol. 10,
 Tex. Jur., page 655 and cases there cited.

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We assume from the facts stated by you that the Koutray Oil Company not only holds the legal title to its trucks but the legal right of possession and control thereof also. However, we are sending herewith our Opinion No. 0-2105, which together with our attached Opinion No. 0-2050, should answer your question in the event the legal title only to such trucks was held by the said corporation and the legal right of possession or legal right of control was in the hands of another person or persons.

Continuing with out answer, we find that the Court of Criminal Appeals of this State has held in the case of Opp v. State, 130 Cr. R. 314, 94 S. W. (2d) 180, that an automobile owner is required to register it in county of owner's residence, as against contention automobile could be registered in any county within State. (Under scoring ours)

This brings us to the determination of the question in which county in this State does a foreign corporation doing business therein reside. We think this was correctly determined in our Opinion No. 0-2050, ~~shown~~ herewith attached, which holds, among other things, as follows:

"It is the opinion of this department that a foreign corporation which has been made a 'resident' of Texas for registration purposes should be treated as other resident or domestic corporations for this purpose and that the county of residence of such a corporation is the county of its principal place of business in this State. - - -" (Under scoring ours)

The general rule as to the residence of a corporation is stated as follows:

"A corporation is 'resident' in the State and county where its principal offices are."

10 Tex. Jur., 631, citing Pittsburg Water Heater Company v. Sullivan, 115 Tex. 417, 202 S. W. 576; Sanders v. Farmers' State Bank, (Civ. App.) 228 S. W. 635.

Therefore, upon our understanding of the facts as presented by you, we answer your question in the negative.

Yours very truly

ATTORNEY GENERAL OF TEXAS

APPROVED MAR. 14, 1944
(Signed) Geo. Y. Blackburn
ACTING ATTORNEY GENERAL OF TEXAS

By (Signed) Robert L. Lattimore, Jr.
Assistant

RL:EP:jrb APPROVED OPINION COMMITTEE
W. D. R. Chairman