



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

PRICE DANIEL
ATTORNEY GENERAL

April 22, 1947

Honorable Frank G. Svadlenak, Chairman,
Revenue and Taxation Committee,
House of Representatives,
Austin, Texas

Opinion No. V-159

Re: Construction of House
Bill 202, 50th Legis-
lature.

Dear Sir:

Your request for an opinion by this department on the above subject matter is as follows:

"The Committee on Revenue and Taxation has directed me, as Chairman of the Committee, to ask for the following opinions from the Attorney General of Texas in regard to H. B. #202.

"The questions to be ascertained are this:

"1. This bill seeks to amend the Omnibus Tax Bill, H. B. #8. Under the caption of this bill what, if any tax amendment would be germane to this bill?

"2. Would other sections of the Omnibus Tax Bill, H. B. #8, be opened up by the caption of this bill?

"3. Would legalized horse racing and pari-mutual betting be germane to this bill?"

We shall answer your questions in the order in which you state them.

1. The Title to House Bill No. 202, 50th Legislature is as follows:

"AN ACT amending Section 6 of Article III of House Bill No. 8, Acts, Forty-fourth Legislature, Third Called Session, as amended and re-enacted by H. B. No. 377, Acts of the Regular Session, Forty-fifth Legislature, exempting from taxation any admission collected for dances, moving pictures, operas, plays and musical entertainments, all proceeds of which inure exclusively to the benefit of State, religious, educational or charitable institutions, organizations, or societies, or for any type of exhibition or amusement conducted by and for which all of the net proceeds inure to the benefit of a non-profit corporation, organized and chartered under the laws of the State of Texas, for the purpose of encouraging agriculture by the maintenance of public fairs and exhibitions of live stock, and declaring an emergency."

Under the subject, as stated in the title to this Bill, no amendment of Section 6 would be permissible except the specific one mentioned in full in the title. Under an amendment Act such as this where the proposed amendment is specifically named in the title, any amendment beyond that named would be void under the doctrine of defective or misleading titles.

A short statement of the title without enumerating the particulars in which the existing section is to be amended, would authorize any amendment whatever that was pertinent to the general purpose or subject of the section. Thus, the title could be amended without such limiting specificness, as follows: "An Act amending Section 6 of Article III of House Bill No. 8, Acts 44th Legislature, Third Called Session, as amended and re-enacted by House Bill No. 377, Acts of the Regular Session, 45th Legislature."

2. No section of the Omnibus Tax Bill, House Bill No. 8, other than Section 6 specially named in the title, would be or could be affected by the passage of House Bill No. 202 being considered.

3. Legalized horse racing and pari-mutual betting would not be germane to the subject of this bill.

SUMMARY

The title to H. B. No. 202, 50th Legislature being to amend Section 6 of Article III of House Bill No. 8, 44th Legislature, in specific respects, no amendment other than that so named would be germane to the Bill.

Under such title, legalized horse racing and pari-mutual betting would not be germane to the Bill.

Yours very truly,

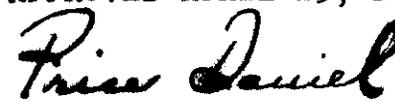
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By


Ocie Speer
Assistant

OS:WB:erc

APPROVED APRIL 23, 1947


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