



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**JOHN BEN SHEPPERD  
ATTORNEY GENERAL**

May 28, 1953

Hon. Allan Shivers  
Governor of Texas  
Austin, Texas

Letter Opinion MS-48

Re: The effect of House  
Bill 321 amending  
Article 7063, V.C.S.,  
upon taxes levied  
on sleeping, palace  
and dining car com-  
panies.

Dear Governor:

Your inquiry of May 26, 1953 reads:

"Attached is copy of House Bill No.  
321, original of which was received in my  
office on May 18, 1953.

"Will this bill repeal any taxes now  
being paid by the companies named therein?

"If not, what is its effect?"

House Bill 321 amends existing Article 7063,  
V.C.S., by deleting the following words:

"except the tax of twenty-five cents  
on the one hundred dollars of capital stock  
of such car companies as provided by law."

There is no other change made in this statute's wording.

We are of the opinion that this bill does not  
cause the repeal of any taxes presently levied upon sleep-  
ing, palace and dining car companies. The deletion of  
the above-quoted words merely eliminates surplusage in  
the present Article 7063.

The Twenty-third Legislature in 1893 levied  
a capital stock tax of twenty-five cents upon each one  
hundred dollars of capital stock of sleeping, palace

150  
Hon. Allan Shivers, page 2 (MS-48)

and dining car companies. This law was codified by Sayles in 1897 as Article 5243(g), but the 1911 revisions of our statutes did not include this particular tax and as a result it was repealed. Inadvertently, the revisions of 1911 and 1925 of the Texas Civil Statutes retained the original language of Article 7063 referring to this capital stock tax which tax was repealed by the 1911 revision.

Yours very truly,

JOHN BEN SHEPPERD  
Attorney General

By  
William W. Guild  
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