



THE ATTORNEY GENERAL
OF TEXAS

AUSTIN 11, TEXAS

WILL WILSON
ATTORNEY GENERAL

February 27, 1959

Honorable Robert S. Calvert
Comptroller of Public Accounts
Capitol Station
Austin 11, Texas

Opinion No. WW-559

Re: Applicability of the
Occupation Tax levied
by Section 31, Article
7047, Vernon's Annotated
Civil Statutes, to rodeos
promoted or produced by
specific sponsors.

Dear Mr. Calvert:

Your request for an opinion reads as follows:

"The Occupation Tax Law provides:

'From every rodeo exhibition wherein bronco busting, rough riding, equestrian, acrobatic feats, and roping contests are performed or exhibited in which performers receive wages, salaries, or other remuneration other than prizes awarded to winning contestants there shall be collected by the Comptroller a tax of Ten Dollars (\$10) a day or part thereof on which such rodeo is held or exhibited.'

"There has been furnished my Department an Opinion, No. O-1511, dealing with the question as to type of contestants, none of which were professional, setting out exemption.

"The question now has arisen as to whether the exemption applies when the rodeo is promoted or produced by any of the following sponsors:

- (1) An Association composed of business organizations.
- (2) State or County Fairs.
- (3) Sheriff's Posses.
- (4) Chambers of Commerce.
- (5) Benevolent or civic clubs.

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"We shall thank you to advise us the correct answer to this present question. There is no litigation pending involving the answer to this request."

Attorney General's Opinion No. 0-1511, to which you refer, concludes that rodeos are exempt from this occupation tax when 1) they are conducted for social rather than profit purposes and 2) amateur rather than professional performers appear therein. This opinion was published in 1939. At that time, Section 31 of Article 7047 read as follows:

"Rodeos. From every rodeo exhibition wherein broncho busting, rough riding, equestrian, acrobatic feats and roping contests are performed or exhibited for which an admission fee is charged or received, a tax of Ten Dollars (\$10.00) for each day or part thereof such rodeo is held or exhibited. This shall not apply to rodeos owned by private individuals and used only for training purposes, or in connection with agriculture fairs and exhibitions."

In 1943, the legislature amended this act to read as set out in your letter quoted above.

This section as amended is clear and unambiguous. The sole criterion for imposing the tax thereunder is that the performers receive "wages, salaries, or other remuneration other than prizes awarded to winning contestants," In the light of this wording the identity of the sponsoring individual or organization would seem immaterial in ascertaining the applicability of the tax.

SUMMARY

The Occupation Tax codified as Section 31, Article 7047, V.C.S., is applicable to all rodeos in which performers receive wages, salaries, or other remuneration other than prizes awarded to winning contestants, without regard to the identity of the sponsoring individual or organization.

Yours very truly,

WILL WILSON
Attorney General of Texas

By 
James R. Irion
Assistant Attorney General

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APPROVED:

OPINION COMMITTEE:

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REVIEWED FOR THE ATTORNEY GENERAL

BY: W. V. Geppert