



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

WAGGONER CARR  
ATTORNEY GENERAL

September 13, 1963

Mr. Coke R. Stevenson, Jr.  
Administrator  
Texas Liquor Control Board  
Austin, Texas

Opinion No. C- 142

Re: Whether under the current appropriations bill the Liquor Control Board is authorized to construct two collection booths in the City of El Paso, one at the Ysleta Port of Entry, the other at the Cordova Port of Entry.

Dear Mr. Stevenson:

The question posed by your letter of September 6, 1963, is as follows:

"Under the terms of the above stated appropriation is the Texas Liquor Control Board authorized to expend a portion of the money appropriated for the construction of two collection booths in the City of El Paso, one at the Ysleta Port of Entry, the other at the Cordova Port of Entry?"

The situation as outlined in your letter is:

"Within the City of El Paso there are three Ports of Entry from Mexico. These are the Santa Fe Street Port of Entry, the Ysleta Port of Entry and the Cordova Port of Entry. At each such Port of Entry the Texas Liquor Control Board maintains a collection station for the purpose of collecting the State Tax on alcoholic beverages imported from Mexico. For the protection of personnel and equipment the Texas Liquor Control Board has in the past used United States Government facilities at

the Ysleta Port of Entry and has used a house-trailer furnished by the County of El Paso at the Cordova Port of Entry. Now these facilities are not available; thus the Texas Liquor Control Board must provide its own collection booths to protect personnel, stamps, collections and equipment from the elements. . . .

"During the biennium starting September 1, 1961, and ending August 31, 1963, the Texas Liquor Control Board did not expend any money for construction of any collection station at any Port of Entry at El Paso, . . .

"The Texas Liquor Control Board desires to expend a portion of the appropriation for construction of two temporary type collection booths, one at the Ysleta Port of Entry, the other at the Cordova Port of Entry. Each such collection booth is estimated to cost approximately \$600 and will have skids on the bottom so that it may be moved. . . ."

The appropriation in Senate Bill No. 1, First Called Session, 57th Legislature, 1961, reads as follows:

"For the construction of revenue collection station at International Port of Entry at El Paso, For the Years Ending August 31, 1962-- \$5,000, August 31, 1963-- U.B. ( unexpended balance)."

The appropriation in House Bill No. 86, 58th Legislature, 1963, reads as follows:

"Any unobligated balance as of August 31, 1963, in the item of appropriation 'for the construction of revenue collection station at International Port of Entry at El Paso' (item 12) by S.B. No. 1, Acts, 1961, 57th Legislature, First Called Session, is hereby reappropriated for the identical purpose for the biennium starting for September 1, 1963."

Article 10 of Vernon's Civil Statutes, provides in part:

"The following rules shall govern in the construction of all civil statutory enactments:

. . .  
4. The singular and plural number shall each include the other, unless otherwise expressly provided."

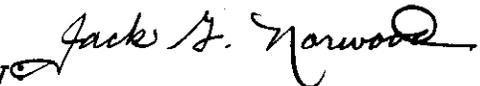
In view of the above statutory rule of construction and the language in the appropriation bill, as set out above, it is the opinion of this office, that the Legislature intended the term "International Port of Entry at El Paso" to encompass the three actual Ports of Entry in that city. It follows, therefore, that the sum appropriated to the Texas Liquor Control Board by the Legislature was intended for the construction of a revenue collection station or stations at the Ysleta, Sante Fe Street, or Cordova Port of Entry. When the appropriation was made in 1961 and again when it was renewed in 1963, the Legislature must have foreseen that the Ysleta and Cordova facilities would soon be unavailable to the Texas Liquor Control Board and intended the appropriation to defray the costs of the new stations.

S U M M A R Y

Under the 1963 appropriations bill, the Liquor Control Board is authorized to construct two collection booths in the City of El Paso, one at the Ysleta Port of Entry and one at the Cordova Port of Entry.

Yours very truly,

WAGGONER CARR  
Attorney General

By 

Jack G. Norwood  
Assistant

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APPROVED:  
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