



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN, TEXAS 78711

CRAWFORD C. MARTIN

ATTORNEY GENERAL

April 29, 1969

Mr. Clay Cotten
Commissioner of Insurance
State Board of Insurance
1011 San Jacinto
Austin, Texas 78701

Opinion No. M-388

Re: Whether the Commissioner of Insurance is entitled, under Article 12.10 of Title 122A, V.C.S., to inspect franchise tax reports filed in the Office of Comptroller and to receive copies of same.

Dear Mr. Cotten:

Your recent letter addressed to this office requesting an opinion on the above-referenced matter reads, in part, as follows:

"In my capacity as Commissioner of Insurance of the State of Texas, I formally request an opinion by your office as to whether or not in my official capacity I am entitled under the provisions of Article 12.10 of Title 122A of the Revised Civil Statutes of Texas to receive copies of and to obtain information contained within franchise tax reports filed with the office of the Comptroller of Public Accounts of the State of Texas. In this connection, I call your attention to the provisions of said Article 12.10, which provides, in part, concerning franchise tax reports that 'no other examination, disclosure or use shall be permitted of the reports except. . . for information of any officer of this state charged with the enforcement of its laws. . . ' and to the provisions of Sec. (a) of Article 1.09 of the Texas Insurance Code, which provides that the Commissioner of Insurance ' . . . shall be charged with the primary responsibility of administering, enforcing and carrying out the provisions of the Insurance Code. . . '.

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"Heretofore, an oral request by one of my subordinates has been made to the Comptroller of Public Accounts for material shown on a franchise tax report and this has been followed by a formal written request dated April 17, 1969 (see attached copy). It was my thought and opinion that Attorney General Opinion M-295 clearly applied to the Commissioner of Insurance as well as to the State Securities Commissioner."

It is the opinion of this office that this question is answered by Attorney General Opinion M-295.

Since the Commissioner of Insurance is an officer of this State, and since Article 1.09 (a), Texas Insurance Code, Vernon's Civil Statutes, says he ". . . shall be charged with the primary responsibility of administering, enforcing, and carrying out the provisions of the Insurance Code under the supervision of the Board. . . ." he is entitled to request of and receive from the State Comptroller of Public Accounts copies of franchise tax reports made by corporations to the said Comptroller as is provided by Article 12.10, Vernon's Civil Statutes.

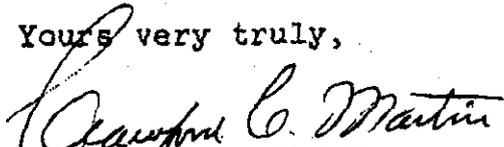
SUMMARY

The Commissioner of Insurance, being an "Officer of the State charged with the enforcement of its laws," pursuant to Article 1.09 (a), of the Texas Insurance Code, and within the meaning of Article 12.10, Title 122A, Taxation-General, V.C.S., is entitled to request of and to receive from the State Comptroller of Public Accounts of the State

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of Texas copies of franchise tax reports
made by corporations to the Comptroller.

Yours very truly,


CRAWFORD C. MARTIN
Attorney General of Texas

FAT:dc

Prepared by Fisher A. Tyler
Assistant Attorney General

APPROVED:
OPINION COMMITTEE

Kerns Taylor, Chairman
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Staff Legal Assistant

Hawthorne Phillips
Executive Assistant