



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN, TEXAS 78711**

**CRAWFORD C. MARTIN  
ATTORNEY GENERAL**

May 10, 1972

Honorable James U. Cross  
Executive Director  
Texas Parks & Wildlife Dept.  
John H. Reagan Building  
Austin, Texas 78701

Opinion No. M- 1122

Re: Construction of Article 4025b,  
V.C.S., relating to "cost of  
publication and mailing" of  
materials published by the  
authority of the Parks and  
Wildlife Department.

Dear Mr. Cross:

Your request for an opinion on the above subject matter asks the following question:

"Which of the following costs can the Parks and Wildlife Department consider as 'cost of publication and mailing' in computing the selling prices of departmental publications?  
1. Compiling data, preparing the original manuscript, and editing; 2. Printing; 3. Accounting; Processing Remittance; and Inventory; 4. Storage space; 5. Postage; 6. Wrapping materials and envelopes; 7. Employee time incidental to all of the above."

Article 4025b, Vernon's Civil Statutes, authorizes the Parks and Wildlife Department to sell any bulletin, book or magazine authorized to be published by the act. Section 2 provides:

"Sec. 2. Any bulletin, book, or magazine, published by authority of this Act, may be sold for a price not to exceed the cost of publication and mailing. All moneys received from the sale of publications provided for herein shall be remitted to the Game and Fish Commission at its office in Austin not later than ten (10) days following the date of collection. Said moneys shall be deposited in the State Treasury to the credit of the Game and Fish Fund, and used for all purposes provided for by law."

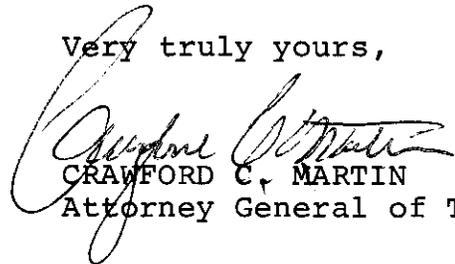
The phrase "cost of publication and mailing" is not defined by the act, nor is there any other provision which dictates the items comprising such costs. Therefore the ordinary meaning of "cost" should be applied.

It is our opinion that all reasonable and necessary expense involved in the publication and mailing of such bulletins, books, or magazines is included in the phrase "cost of publication and mailing." You are therefore advised that all of the items listed in your question may be considered as "cost of publication and mailing" in computing the selling price of departmental publications. Such items listed in your request and all other direct costs, as well as reasonable allowances for indirect costs, are contemplated by the provisions of Section 2 of Article 4025b, Vernon's Civil Statutes. These costs should be determined and prorated on the basis of generally accepted principles of cost accounting.

S U M M A R Y

All reasonable items of expense involved in the publication and mailing of publications authorized by the provisions of Article 4025b, Vernon's Civil Statutes, are included in the "cost of publication and mailing" in determining the selling price of departmental publications. These costs should be determined and prorated on the basis of generally accepted principles of cost accounting.

Very truly yours,



CRAWFORD C. MARTIN  
Attorney General of Texas

Prepared by John Reeves  
Assistant Attorney General

APPROVED:  
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