



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**WAGGONER CARR  
ATTORNEY GENERAL**

August 17, 1965

Overruled by M-1199

*When Conflicts*

Honorable Robert S. Calvert  
Comptroller of Public Accounts  
State of Texas  
Austin, Texas

Opinion No. C-485

Re: Which publications on an attached list are law books as such term is used in Paragraph four, Sec. 52 of Article V-50, House Bill 12, Acts of the 59th Legislature, Regular Session, 1965, the General Appropriations Bill.

Dear Mr. Calvert:

Your letter requesting our opinion relative to the above captioned matter reads as follows:

"House Bill 12 passed by the 59th Legislature, V-50, Sec. 52, fourth paragraph, reads:

'None of the funds appropriated in Articles II, III and IV of this Act, with the exception of funds appropriated to the State Library and for State-supported law schools, may be expended for the purchase of law books without the approval of the Attorney General.'

". . .

"This department subscribes to several publications, especially those which help us in the administration of the various tax laws. In addition, we subscribe to Vernon's Texas Statutes and the supplements which keep them up to date; and the Southwestern Reporter w/Supreme Court Reporter. The question arises as to which of these books are law books."

Attached to your letter requesting our opinion, you list the following publications to which your department subscribes,

and submit them for our determination as to whether they may be classified as law books within the meaning of the above quoted provisions:

1. Collier's Bankruptcy Act
2. Bankruptcy Law Reports
3. State Tax Cases
4. State Tax Guide
5. Federal Income Tax Regulations
6. Home State Tax Reports
7. Federal and All States Tax Reports
8. All States Tax Reports
9. Sales Tax
10. Texas Supreme Court Journal
11. Vernon's Annotated Texas Statutes  
with Pocket Parts
12. Vernon's Texas Session Law Service
13. Southwestern Reporter with Supreme  
Court Reporter

"Law book" is defined in Webster's Third New International Dictionary, unabridged, as "a book containing or dealing with laws, legal subjects, or cases adjudicated."

In construing paragraph four of Sec. 52, Article V-50, House Bill 12, Acts of the 59th Legislature, Regular Session, 1965, the General Appropriations Bill, it is our opinion that the Legislature intended that the term "law book" be given its usual and ordinary meaning such as that defined in Webster's Dictionary quoted above.

It is further our opinion that all of the publications listed above fall within the definition of "law book." Each of the above publications deal with either laws, legal subjects, or cases adjudicated. Therefore, you are respectfully advised that in our opinion the above listed publications are "law books" within the meaning of paragraph four, Sec. 52 of Article V-50, House Bill 12, Acts of the 59th Legislature, Regular Session, 1965.

#### SUMMARY

The various publications on the list submitted by the Comptroller of Public Accounts to this office are "law books" as that term is used in paragraph four, Sec. 52 of Article

Hon. Robert S. Calvert, page 3 (C- 485):

V-50, House Bill 12, Acts of the 59th Legislature, Regular Session, 1965, the General Appropriations Bill.

Very truly yours,

WAGGONER CARR  
Attorney General

By: *Dean Arrington*  
Dean Arrington  
Assistant

DA:ra:ms

APPROVED:

OPINION COMMITTEE

W. O. Shultz, Chairman  
Malcolm Quick  
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Harold Kennedy  
George Black

APPROVED FOR THE ATTORNEY GENERAL  
By: T. B. Wright