



# THE ATTORNEY GENERAL OF TEXAS

GERALD C. MANN  
~~DWIGHT COLESON~~  
ATTORNEY GENERAL

AUSTIN 11, TEXAS

February 17, 1939

Hon. Earl Conner, Jr.  
Criminal District Attorney  
Eastland, Texas

Dear Sir:

Opinion No. 0-323  
Re: Requirement that voter obtain  
city poll tax to vote in  
municipal election.

Your letter of February 4th has been received, requesting our opinion whether a voter may be required to obtain a city poll tax in order to vote in a municipal election.

We respectfully direct your attention to Article 1030, R.C.S., 1925, as amended, same reading as follows:

"The City Council shall have power to levy and collect an annual poll tax, not to exceed One (\$1.00) Dollar to every inhabitant of said city over the age of twenty-one (21) and under sixty (60) years, those persons exempt by law from paying the State Poll Tax excepted, who is a resident thereof at the time of such annual assessment."

The exact questions you raise do not seem to have been passed upon by our courts of last report.

However, an elaborate conference opinion was written by Hon. Elbert Hooper, First Assistant Attorney General, on March 27, 1934. (See Report and Opinions of Attorney General, 1932-1934, Op. No. 2945, p. 265) This opinion passed upon all the questions of the constitutionality of the requirements of cities as to city poll taxes, and held a resident of a city authorized to levy a city poll tax must have duly paid same, as well as the state and county poll tax in order to qualify as a voter in city elections. Of course, this could not be extended to require payment of such city poll tax as a prerequisite to voting in state and county elections.

Mr. Hooper's opinion has been repeatedly followed in letter opinions subsequent to its rendition.

We agree with the pertinent provisions of Mr. Hooper's

opinion, and you are advised it is within the constitutional power of the City of Eastland to require voters to obtain a city poll tax receipt in order to vote in the municipal election.

By our holding above, your second question need not be answered.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By s/Benjamin Woodall  
Benjamin Woodall  
Assistant

BW:AW:w

APPROVED:

s/Gerald C. Mann  
ATTORNEY GENERAL OF TEXAS