



**OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN**

**GERALD C. MANN
ATTORNEY GENERAL**

Honorable George H. Sheppard
Comptroller of Public Accounts
Austin, Texas

Dear Sir:

Opinion No. O-1514

Re: Collection of occupation taxes under Section 33,
Article 7047, Revised Civil Statutes of 1925.

We acknowledge receipt of your letter of September 28, 1939, in which you request the opinion of this department on the collection of an occupation tax from the owner or operator of a race track of more than one-half mile and less than a mile in length, and in this connection we quote the following portion of your letter:

"From every owner or manager of every race track, one mile or more in length, used for profit, one hundred dollars; from each owner or manager of every race track, one-half mile or less in length, fifty dollars per annum; provided, this shall not apply to race tracks owned by private individuals and used for training purposes, or in connection with agricultural fairs and expositions."

"Since the above section does not mention a race track covering a distance from one-half mile to one mile, is it your opinion that an occupation tax should be collected from the owner or operator of a race track of more than one-half mile and less than a mile in length?"

"I would also like to know whether or not in your opinion the term 'race track' as used in Section 33 includes tracks for all kinds of racing events."

We think that the question you ask concerning the collection of a tax from the owner or operator of a track which is neither more than one mile nor less than one-half mile in length suggests the answer. The terms of the above quoted statute are clear and unambiguous and, while it may appear unreasonable that the Legislature would intend for them to operate as written, at the same time neither this department nor any court is authorized

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to vary the clear unequivocal meaning of the language therein contained. In answer to your first question, therefore, it is the opinion of this department that Section 33 of Article 7047, Vernon's Annotated Statutes of Texas does not authorize the collection of an occupation tax from the owner or operator of the race track which is more than one-half mile in length and less than one mile.

In answer to your second question, we quote the following definitions from Webster's International Dictionary:

1. Race: "A running in competition; a contest of speed, as in running, riding, sailing; ..."
2. Race track: "A track over which races are run; a race course."
3. Race course: "A course for racing contests or races."

In the opinion of this department, the term "race track" as indicated by the above definitions, can and does include tracks for all kinds of racing events.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By (signed)
Ross Carlton
Assistant

RC:AW
APPROVED NOV 3, 1939

GERALD C. MANN (signed)
ATTORNEY GENERAL OF TEXAS

(STAMPED) APPROVED
Opinion COMMITTEE
BY: B.W.B., Chairman