



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MARR
ATTORNEY GENERAL

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

Dear Sir:

Opinion No. O-2365.
Re: Expenses of Supervising
Printing of Stamps.

In your letter of May 16, 1940, you direct our attention to the following items of appropriation to the Board of Control found in the General Departmental Appropriation Bill, being S. B. No. 427, 45th Legislature, for the current biennium, to-wit:

For the Years Ending
August 31, 1940 August 31, 1941

*Cigarette Tax Stamp Board
To be paid out of Cigarette
Tax Receipts:

1. Designing and procuring cigarette stamps, by Stamp Tax Board, out of Cigarette Tax Receipts.....	\$26,000.00	\$28,500.00
2. Supervisor of printing and manufacturing tax stamps, out of cigarette tax receipts (per H. B. No. 146, S.C.S. 45th Legislature).....	\$ 2,100.00	\$ 2,100.00
Total - - Cigarette Tax Stamp Board.....	\$28,100.00	\$30,600.00

"The foregoing appropriations for the Cigarette Stamp Board shall be paid from the cigarette tax stamps sales receipts before such receipts are finally allocated to their respective funds, either by transfer to the General Fund or in such other manner as the State Comptroller may deem more convenient."

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You request our opinion in response to the following:

"Will you please advise me whether or not the traveling expense including room rent and meals of the person appointed by the Director of the Cigarette Tax Division to supervise the printing of said stamps in Chicago can be paid?

"If you answer affirmatively, please advise me the appropriation from which such expenses should be paid."

Section 39 of Article 7047c-1, Vernon's Civil Statutes, reads in part:

"The Director of the Cigarette Tax Division shall, in addition to the duties of supervising and directing the administration and enforcement of the provisions of this Act, personally supervise the printing or manufacturing of all cigarette tax stamps under the contract as awarded by the Board of Control and he shall have possession and custody of, and be responsible for, all specification plans, photographs, impressions, drawings, electroplates, printing stones and any and all other property or equipment that may provide a means of reproducing, manufacturing or printing of cigarette tax stamps in the design selected by the Cigarette Tax Stamp Board. The said Director shall also be charged with the responsibility of inspecting the stamps after such stamps have been manufactured or printed and all sheets of stamps that do not meet the specifications required in the contract shall be rejected and destroyed by or under the direct personal supervision of said Director; and the Director shall have control of said stamps and be responsible therefor until delivery is made to the Treasurer."

Section 1, Chapter 67, Acts 45th Legislature, 2nd C. S., provides:

"That the Director of the Cigarette Tax Division of the State Comptroller's Department be authorized to designate to the Cigarette Tax Stamp Board a competent person who is experienced in printing, to personally represent him (the

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Director of the Cigarette Tax Division) in the printing and manufacturing of the cigarette tax stamp as the law provides in the second paragraph of Section 30 of the Cigarette Tax Law enacted at the Regular Session of the Forty-fourth Legislature; the Cigarette Tax Stamp Board shall employ at once such competent person as has been designated by the Director of the Cigarette Tax Division of the State Comptroller's Department and shall continue such person in the employment of the Tax Stamp Board until such time as the Director of the Cigarette Tax Division shall designate some other person as his personal representative; and that the Tax Stamp Board shall issue a monthly voucher, not to exceed One Hundred and Seventy-five Dollars (\$175.00) per month, to be paid said designated representative out of the fund appropriated by the General Departmental Appropriation Bill at the Regular Session of the Forty-fifth Legislature to the State Treasurer to be expended by the Tax Stamp Board for the designing and manufacturing of cigarette tax stamps, etchings, dies, etc."

It is noted that there is an appropriation of \$26,000.00 for the first year and \$28,500.00 for the second year of the biennium for "designing and procuring cigarette stamps." This Act was made subsequent to, in recognition and furtherance of the above quoted general acts relating to the acquisition of such stamps. The personal supervision of the printing or manufacturing of these stamps is expressly made a part of the duty to be performed and expense incurred in obtaining them.

In light of said Article 7047c-1 and Ch. 67, 45th Legislature, the appropriation for "procuring" the stamps was a definite appropriation to cover the expense of this supervision, along with the other costs of the article. When the contract calls for such printing to be done away from Austin, the expenses of such supervision may be paid. Your first question is answered affirmatively. Payment should be made out of the appropriations of \$26,000.00 and \$28,500.00 for the two years of the biennium, respectively.

We have considered the general rider on S. B. 427 relating to "Traveling Expenses." Whatever effect that rider

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may have on various other parts of the Act, it cannot affect the specific and definite appropriation for procuring cigarette tax stamps.

Yours very truly

ATTORNEY GENERAL OF TEXAS

BY *Glenn R. Lewis*
Glenn R. Lewis
Assistant

GRL/oe



APPROVED MAY 17, 1940

George H. Sheppard
ATTORNEY GENERAL OF TEXAS