



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

**GERALD C. MANN
ATTORNEY GENERAL**

**Honorable J. D. Dooney
County Auditor
Bowie County
Boston, Texas**

Dear Sir:

**Opinion No. 0-4337
Re: Under the facts submitted, is
the tax assessor-collector
legally authorized to accept
money for poll tax receipts?**

**We have received and considered your request for an
opinion from this department. We copy from your request:**

**"We have two big defense plants here now in
Bowie County, and men from all over the country are
working at said plants.**

**"Some of these men are asking the Collector for
poll tax receipts. Please advise us the status of
these non-residents that have been here six or eight
months, whether or not it would be legal to accept
the money for poll tax receipts issued from this
County."**

**According to our information, Bowie County has a popula-
tion of 50,208 inhabitants according to the last Federal Census
of 1940. According to the same census the City of Texarkana has
17,019 inhabitants.**

**We have recently written an opinion concerning almost
the same proposition submitted in your inquiry. The opinion is
No. 0-4348, a copy of which is being enclosed for your considera-
tion and assistance.**

**In answer to your specific question, you are advised
that under the facts submitted by you and under the holding in
our Opinion No. 0-4348, supra, that the persons inquired about
in your inquiry would not be subject to pay a poll tax for the
year 1941 and therefore the assessor and collector would have no**

Honorable J. D. Looney, Page 2

legal authority to accept money for the issuance of poll tax receipts to such persons.

We trust that in this manner we have fully answered your inquiry.

Yours very truly

ATTORNEY GENERAL OF TEXAS

Harold M. McCracken
By
Harold McCracken
Assistant

APPROVED JAN 30 1901

Grant Allen
SECRETARY
ATTORNEY GENERAL

HM:ej
Encl.

APPROVED
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