OFFICE OF
THE ATTORNEY GENERAL
AUSTIN, TEXAS

GERALD C. MANN
ATTORNEY GENERAL

Honorable G. G. Rose
County Attorney
Fort Bend County
Richmond, Texas

Dear Sir:

Opinion No. O-4331
Re: Collection of poll tax from soldier.

You request the opinion of this department as to whether a soldier in the active military service of the United States is exempt from the payment of a poll tax.

The poll tax is a head tax levied and collected for revenue purposes. Liability to pay the tax does not depend upon the question whether the particular person against whom it is levied is a qualified voter. There is no exemption from payment of the poll tax provided for soldiers in the active service of the United States.

By the provisions of Articles 5840-5844, Revised Civil Statutes, a partial exemption is made available to the officers and enlisted men in the active militia of this State. This exemption is fully discussed in our Opinion No. O-3053, a copy of which is enclosed for your information.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By /s/ R. W. Fairchild
Assistant

APPROVED FEB. 11, 1942
/s/ Grover Sellers
FIRST ASSISTANT
ATTORNEY GENERAL

RWF:BM:jrb
Enclosure

APPROVED OPINION COMMITTEE
BY BWB, Chairman