



OFFICE OF THE ATTORNEY GENERAL OF TEXAS

AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

0-5614

Hon. Ernest Guinn
County Attorney, El Paso County
El Paso, Texas

Dear Sir:

Opinion No. 0-5614

Re: Are all members of the Armed
Forces entitled to poll tax
exemptions?

We have your request for an opinion, which re-
quest is as follows:

". . .

"Would you please advise as soon as possible
what members of the Armed Forces are entitled to poll
tax exemptions."

If by the term "Armed Forces" as used by you,
you have reference to the Armed Forces of the United States
now serving in the present World War Number Two, you are
advised that there is no provision in the Constitution of
Texas which grants to such "Armed Forces," or the members
thereof, any poll tax exemption.

Chapter 338, page 570, et seq., Acts of the 48th
Legislature, Regular Session, does provide for the issuance
of poll tax exemption certificates to the members of the
Armed Forces mentioned therein, under certain named conditions,
but said certificates, by force of the terms of said legislative
enactment itself, can only be issued "After the United States
of America has ceased the prosecution of the war and has con-
cluded a peace with all of her enemies commonly known as the
Axis Powers." (See Acts Regular Session, 48th Leg., Ch. 338,
p. 570)

Hon. Ernest Guinn, page 2

The exemption from the payment of poll taxes provided for in said legislative enactment just mentioned is not as yet available to the members of the Armed Forces of the United States who are mentioned in said law, and will not be so available to them until "the United States of America has ceased the prosecution of the present war and has concluded a peace with all of her enemies," etc.

If, by the term "Armed Forces," as used by you in your request for an opinion, you refer to the members of the active militia of the State of Texas, then we believe your question is fully answered by our Opinion No. 0-5045, a copy of which is enclosed for your information.

Trusting we have given you the information desired, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

By

G. P. Blackburn
George P. Blackburn
Assistant

GPB:AMM

ENCLOSURE

APPROVED SEP 21, 1943

Gerald C. Mann

ATTORNEY GENERAL OF TEXAS

