



**THE ATTORNEY GENERAL
OF TEXAS**

GROVER SELLERS
~~JOHN ROSENBERG~~
ATTORNEY GENERAL

AUSTIN 11, TEXAS

Honorable H. C. Hooser
County Attorney
Howard County
Big Spring, Texas

Dear Sir:

Opinion No. 0-7101

Re: Are busses which are owned and used strictly by churches as non-profit vehicles subject to the one per cent motor vehicle retail sales tax levied by Article 7047k, V.A.C.S.?

Your request for an opinion, received in this office on February 14, 1946, reads as follows:

"The question is will the church have to pay the one per cent motor vehicle retail sales tax. The bus is to be used strictly as a non-profit vehicle and to carry people to church and Sunday School."

You enclosed a letter to a citizen of Big Spring from Hon. George H. Sheppard, State Comptroller of Public Accounts, which letter states that:

". . . . it is our view that the church will have to pay the one per cent motor vehicle retail sales tax on the thirty-two passenger bus that you purchased from the Davis Auto Company of Childress, Texas, as we do not find anything in Article 7047k exempting churches from paying the tax."

We agree with the interpretation placed on said statute by the State Comptroller. We find no authority, statutory or otherwise, authorizing the exemption of churches or other

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religious organizations from payment of the sales tax in question. We therefore answer your question in the affirmative.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By /s/ J. Arthur Sandlin
J. Arthur Sandlin
Assistant

JAS:ms:lm

APPROVED MAR 12, 1946

/s/ Carlos Ashley

FIRST ASSISTANT
ATTORNEY GENERAL

APPROVED
OPINION
COMMITTEE

BY BWB
CHAIRMAN