



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**WILL WILSON  
ATTORNEY GENERAL**

April 10, 1958

Honorable Robert S. Calvert,  
Comptroller of Public Accounts,  
Capitol Station,  
Austin, Texas

Opinion No. WW-413.

Re: Whether the Comptroller should include semester credit hours in R.O.T.C. courses in allocating funds to the various state institutions of higher learning, pursuant to Section 17 of Article VII of the Constitution of Texas, as amended.

Dear Mr. Calvert:

Your request for an opinion relates that the State Auditor has submitted in his audits two sets of figures for the institutions affected by Section 17 of Article VII of the Constitution of Texas, popularly referred to as the College Constitutional Building Fund Amendment. One set of figures includes semester credit hours in R.O.T.C. courses while the other set excludes such hours of credit. You have requested our opinion as to which set of figures should be used by you in making the required allocation.

The foregoing constitutional provision, as amended November 16, 1956, levies a state ad valorem tax on property of Five Cents (5¢) on the One Hundred Dollars (\$100) valuation "for the purpose of creating a special fund for the purpose of acquiring, constructing and initially equipping buildings, or other permanent improvements at the designated institutions of higher learning". It further provides:

"Funds raised from said Five Cent (5¢) tax levy for the ten-year period beginning January 1, 1958, shall be allocated by the Comptroller of Public Accounts of the State of Texas on June first of that year, based on the average long session full-time student equivalent enrollment (fifteen (15) semester credit hours shall constitute one full-time student) for the preceding five-year period of time, to the following State institutions of higher learning then in existence, . . .

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"Not later than June first of the beginning year of each succeeding ten-year period, the Comptroller of Public Accounts of the State of Texas, based on the average long session full-time student equivalent enrollment (fifteen (15) semester credit hours shall constitute one full-time student) for the preceding five-year period of time, shall re-allocate, to the above-designated institutions of higher learning then in existence, all funds to be derived from said Five Cent (5¢) ad valorem tax for said ten-year period;

. . . "

It will be seen that the Constitution provides that the funds shall be allocated to the various institutions "based on the average long session full-time student equivalent enrollment" and that "fifteen (15) semester credit hours shall constitute one full-time student".

We are advised that the colleges offering R.O.T.C. courses do so by contractual arrangements with the federal government. The instructional services and materials are supplied by the federal government but class room and storage facilities must be furnished by the college at State expense. Students receiving R.O.T.C. instruction are awarded semester credit hours for successfully completing such courses of instruction, on substantially the same basis as they receive credit for other courses taken.

In view of the foregoing, it is our opinion that R.O.T.C. semester credit hours should be included in computing the full-time equivalent enrollment. To exclude them would be to write an exception into the Constitution which the language thereof does not permit.

#### SUMMARY

The Comptroller of Public Accounts should include semester credit hours in R.O.T.C. courses in allocating funds to the various State institutions of higher learning, pursuant to Section

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17 of Article VII of the Constitution  
of Texas, as amended.

Yours very truly,

WILL WILSON  
Attorney General of Texas

By   
Leonard Passmore  
Assistant

LP:pf

APPROVED:

OPINION COMMITTEE

Geo. P. Blackburn, Chairman

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B. H. Timmins, Jr.

REVIEWED FOR THE ATTORNEY GENERAL

By: W. V. Geppert.