



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**WILL WILSON  
ATTORNEY GENERAL**

October 9, 1959

Mr. Jesse L. Nickerson  
County Attorney  
Camp County  
Pittsburg, Texas

Opinion No. WW-712

Re: Amount of additional  
vehicle registration  
fee due upon corrected  
weight when affidavit  
is submitted that ve-  
hicle has not been used  
upon highways prior to  
paying additional fee.

Dear Mr. Nickerson:

On July 20, 1959, you requested an opinion of this  
Office based upon the following situation:

"On or about March 20, 1959, a taxpayer  
registered, for the year 1959, a certain truck  
designated as a two ton Chevrolet Dump Truck.  
Registration was issued and the Tax Collector,  
in copying pertinent data from the preceding  
year's registration slip, showed the 1959 re-  
gistration as empty weight as 6,500 lbs and  
the pay-load weight as 2,000 lbs.

"At a later date, the Motor Vehicle Department  
advised the Tax Collector that a correction must  
be made showing the empty weight as 7,000 lbs.  
and pay-load weight as 4,000 lbs., so that the  
figures would coincide with the manufacturer's  
specifications. However, the letter indicated  
in lieu thereof a slip showing the actual weight  
could be presented by the truck owner, provided  
the weights be made by a bonded weigher.

"On or about July 6, 1959, the truck owner  
approached the Tax Collector and attempted to  
follow the instructions of the letter issued by the  
Motor Vehicle Department and, at the same time,  
giving a properly executed affidavit stating that  
the truck involved had not been used during the  
current registration period--from the beginning  
of the current year to the date of July 6, 1959.  
The Tax Assessor in turn advised the taxpayer  
that it would be necessary for him to pay the  
full year's difference between the original in-

correct registration and to correct re-registration increasing the empty weight from 6,500 lbs. to 7,000 lbs., and the payload weight from 2,000 lbs. to 4,000 lbs., rather than paying 9/12ths of the current year's registration fee in the correct amount.

"In view of R.C.S. 6675A-4, should a taxpayer be required to pay a full year's registration fee on an increase of weight to correct an incorrect registration issued at the beginning of the current year, when an Affidavit, properly executed, has been submitted by the taxpayer to the Tax Collector, stating that the vehicle has not been used on the roads and highways of the State, during the current year?"

As far as we can determine, there is no case law on this point, nor have there been any previous opinions of this Office construing Art. 6675a-4, V.C.S., which reads as follows:

"Each application filed hereunder for re-registration or for chauffeur's license during April shall be accompanied by the full amount of the annual fee if the vehicle was operated on the public highways or streets during any part of April of that year, each application for re-registration filed during May or any subsequent month of that motor vehicle re-registration year, shall be accompanied by affidavit that such vehicle has not been previously operated upon the highways of this State during any portion of the current year and shall be accompanied by eleven-twelfths, ten-twelfths, nine-twelfths, eight-twelfths, seven-twelfths, six-twelfths, five-twelfths, four-twelfths, three twelfths, two-twelfths, or one-twelfth respectively of the annual fee. This section shall be in force beginning with the Motor Registration year 1934 and all succeeding years. Acts 1929, 41st Leg., 2nd C.S., p. 172, ch. 88, § 4; Acts 1934, 43rd Leg., 2nd C.S., p. 5, ch. 3, § 2."

(The "current year" for registration purposes is April 1st to March 31st, both inclusive. Art. 6675a-3, V.C.S.)

From the emphasized portion of Art. 6675a-4, it is apparent that the "full amount of the annual fee" is due only

"if the vehicle was operated on the public highways or streets during any part of April of that year." Although the registration fee in this case was paid for the full year (under an erroneous weight classification) the taxpayer swears that the vehicle was not operated on the public highways prior to July 6. Therefore, he would have been perfectly within his rights to have waited until that date to register it. Since the original registration was defective, we should consider July 6 as the effective date of registration. On that date, 9/12 of the annual fee would have been due; therefore, only 9/12 of the difference between the original incorrect fee and the correct amount should be collected.

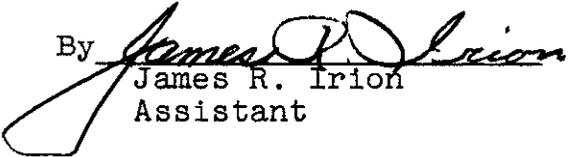
SUMMARY

Where taxpayer registered a motor vehicle on March 20, 1959, and it was thereafter determined that the registered weight of the vehicle was incorrectly stated, causing an additional registration fee to be due thereon; and where the taxpayer submitted an affidavit, as provided under Art. 6675a-4, that the vehicle had not been used on the public highways prior to July 6, 1959, the additional fee due on that date would be 9/12 of the difference between the original incorrect registration fee and the corrected fee.

Yours very truly,

WILL WILSON  
Attorney General of Texas

By

  
James R. Irion  
Assistant

JRI:cm

APPROVED:

OPINION COMMITTEE:  
Geo. P. Blackburn, Chairman

Gordon C. Cass  
Wallace Finfrock  
Riley Eugene Fletcher

REVIEWED FOR THE ATTORNEY GENERAL  
By: W. V. GEPPERT