



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**WILL WILSON  
ATTORNEY GENERAL**

October 9, 1959

Mr. E. B. Camiade  
Chief Accountant  
Texas State Parks Board  
Austin, Texas

Opinion No. WW-715

Re: Whether the \$180.00 per year salary increase authorized in H.B. 4, 56th Legislature, 3rd Called Session, is applicable to the park keepers of the Texas State Parks Board.

Dear Mr. Camiade:

You have requested an opinion on whether the \$180 per year salary increase authorized by Section 42 of Article V of House Bill 4, Acts of the 56th Legislature, Third Called Session (General Appropriation Act), may be paid to the park keepers of the Texas State Parks Board.

In the appropriation to the State Parks Board contained in House Bill 4, the Legislature has authorized the State Parks Board to pay the park keepers a salary not to exceed \$2,100 per year each. In addition thereto, the Legislature, in the appropriation to the State Parks Board, has authorized the State Parks Board to furnish such park keepers with house and utilities. It is our opinion that the house and utilities constitute a perquisite of employment in addition to the authorized salary. See Harris County v. Hammond, 203 S.W. 445, 448 (Tex. Civ. App. 1918, error ref.); Hood v. State, 73 S.W.2d 611, 613 (Tex. Civ. App. 1934, error ref.); McKinney v. Collinsworth County, 159 S.W.2d 234, 237 (Tex. Civ. App. 1942); 32 Words and Phrases, Permanent Edition, "Perquisite," pages 275-278; 14 Words and Phrases, Permanent Edition, "Emolument," pages 484-489. The above cited authorities distinguish a salary from an emolument or perquisite of employment. The terms "emolument" and "perquisite" are more comprehensive than "salary," and include, in addition to a salary, any gain, profit or compensation incidental to the employment over and above the regular salary.

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Subdivision (a) of Section 42, Article V of the General Appropriation Act provides as follows:

"In addition to the salary and wage amounts heretofore provided for in this Act, there is hereby appropriated a sufficient amount of money from each fund from which the respective salary or wage is payable under Article III of this Act, and a sufficient amount of money from the General Revenue Fund for salaries and wages authorized in Articles I, II, and in Article IV (except for State Aid to Public Junior Colleges) of this Act, to pay to each individual position for which the annual salary hereinbefore authorized is \$2400 or more up to \$6,000, the additional sum of \$180 per year."  
(Emphasis ours).

The annual salary (as distinguished from salary plus perquisites of employment), authorized by House Bill 4 for park keepers is less than \$2,400. We therefore advise that the \$180 increase authorized therein is not applicable to park keepers.

SUMMARY

Since the annual salary authorized to be paid park keepers of the State Parks Board is less than \$2,400, Section 42, Article V, House Bill 4, Acts of the 56th Legislature, Third Called Session (General Appropriation Act), authorizing a salary increase of \$180 per annum to certain employees, is not applicable to park keepers of the State Parks Board.

Yours very truly,

WILL WILSON  
Attorney General of Texas

By *John Reeves*  
John Reeves  
Assistant

JR:mfh

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APPROVED:

OPINION COMMITTEE  
Geo. P. Blackburn, Chairman

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Linward Shivers  
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REVIEWED FOR THE ATTORNEY GENERAL  
BY: W. V. Geppert