



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WILL WILSON
ATTORNEY GENERAL**

February 17, 1960

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

OPINION NO. WW-808

Re: Where a corporation overpaid a tax between 9-1-59 and 10-16-59, may it now be issued a Tax Credit as authorized by Title 122A, Art. 1.11, by the State Comptroller, who assumed administration of this function on 10-16-59.

Dear Mr. Calvert:

You have asked us to rule upon the question of your authority under Title 122A, Art. 1.11, to issue a Tax Credit for an overpayment of a corporation tax, which tax was paid subsequent to the effective date of the Act above referred to and prior to the 15th day of October when you physically assumed the duties provided for in said Act.

The Act provides, among other things, in Art. 1.11, Para. 2, as follows:

"When the Comptroller determines that any person, firm or corporation has through mistake of law or fact overpaid the amount due the State on any tax collected or administered by the Comptroller, the Comptroller may, with the consent of the taxpayer, credit the person, firm or corporation overpaying the tax with the amount of such overpayment."

The Act designated as Title 122A-Taxation-General further provides in Chapter 24, Art. 24.01, Sec. 8 as follows:

"Effective date. This Act shall be effective September 1, 1959."

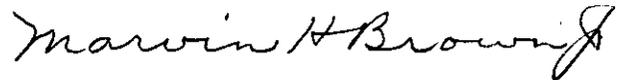
Therefore, you are authorized and it becomes your duty to follow the provisions of the Act from and after September 1, 1959 and that you may credit the corporation overpaying the tax with the amount of such overpayment.

SUMMARY

Under the facts submitted in the opinion you may credit the corporation overpaying the tax with the amount of such overpayment.

Yours very truly,

WILL WILSON
Attorney General of Texas



By
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Assistant

MHB, Jr:si

APPROVED:

OPINION COMMITTEE:
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REVIEWED FOR THE ATTORNEY GENERAL

By: Leonard Passmore