

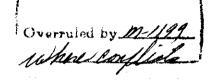
THE ATTORNEY GENERAL

OF TEXAS

WAGGONER CARR
ATTORNEY GENERAL

Austin 11, Texas

August 17, 1965



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

Opinion No. C-485

Re: Which publications on an attached list are law books as such term is used in Paragraph four, Sec. 52 of Article V-50, House Bill 12, Acts of the 59th Legislature, Regular Session, 1965, the General Appropriations Bill.

Dear Mr. Calvert:

Your letter requesting our opinion relative to the above captioned matter reads as follows:

"House Bill 12 passed by the 59th Legislature, V-50, Sec. 52, fourth paragraph, reads:

'None of the funds appropriated in Articles II, III and IV of this Act, with the exception of funds appropriated to the State Library and for State-supported law schools, may be expended for the purchase of law books without the approval of the Attorney General.'

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"This department subscribes to several publications, especially those which help us in the administration of the various tax laws. In addition, we subscribe to Vernon's Texas Statutes and the supplements which keep them up to date; and the Southwestern Reporter w/Supreme Court Reporter. The question arises as to which of these books are law books."

Attached to your letter requesting our opinion, you list the following publications to which your department subscribes,

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and submit them for our determination as to whether they may be classified as law books within the meaning of the above quoted provisions:

- 1. Collier's Bankruptcy Act
- 2. Bankruptcy Law Reports
- 3. State Tax Cases
 4. State Tax Guide
- State Tax Guide
- Federal Income Tax Regulations
- Home State Tax Reports
- 7. Federal and All States 8. All States Tax Reports Federal and All States Tax Reports
- 9. Sales Tax
- 10. Texas Supreme Court Journal
- Vernon's Annotated Texas Statutes 11. with Pocket Parts
- 12. Vernon's Texas Session Law Service
- 13. Southwestern Reporter with Supreme Court Reporter

"Law book" is defined in Webster's Third New International Dictionary, unabridged, as "a book containing or dealing with laws, legal subjects, or cases adjudicated."

In construing paragraph four of Sec. 52, Article V-50, House Bill 12, Acts of the 59th Legislature, Regular Session, 1965, the General Appropriations Bill, it is our opinion that the Legis. lature intended that the term "law book" be given its usual and ordinary meaning such as that defined in Webster's Dictionary quoted above.

It is further our opinion that all of the publications listed above fall within the definition of "law book." Each of the above publications deal with either laws, legal subjects, or cases adjudicated. Therefore, you are respectfully advised that in our opinion the above listed publications are "law books" with in the meaning of paragraph four, Sec. 52 of Article V-50, House Bill 12, Acts of the 59th Legislature, Regular Session, 1965.

SUMMARY

The various publications on the list submitted by the Comptroller of Public Accounts to this office are "law books" as that term is used in paragraph four, Sec. 52 of Article

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V-50, House Bill 12, Acts of the 59th Legislature, Regular Session, 1965, the General Appropriations Bill.

Very truly yours,

WAGGONER CARR Attorney General

By:

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APPROVED:

OPINION COMMITTEE

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