guilty of a misdemeanor and upon conviction thereof, shall be fined in a sum of not less than One Hundred ($100.00) Dollars, or be confined in the county jail not more than twelve (12) months, or by both such fine and imprisonment. In addition thereto, such gatherer or purchaser or agent thereof shall forfeit to the State of Texas, for any said offense or the violation of any of the provisions hereof, or any rule or regulation, a penalty of One Thousand ($1,000.00) Dollars for each such offense to be recovered by the Attorney General in a civil suit in the name of the State of Texas, and the venue of such suit is hereby fixed in Travis County, and such suit may be brought separately or joined and made a part of any other civil suit provided for by this Act. The penalties prescribed in this Section, both criminal and civil, are in addition to any and all other penalties prescribed in this Law.

"Sec. 10. When it shall appear that a taxpayer to whom the provisions of this Act shall apply has erroneously paid more taxes than were due during any taxpaying period either on the account of a mistake or fact of law, it shall be the duty of the State Comptroller to credit the total amount of taxes due by such taxpayer for the current period with the total amount of taxes so erroneously paid."

Question—Shall the amendment be adopted?

Message from the House

The Reading Clerk of the House was recognized by the President to present the following message:

Hall of the House of Representatives, Austin, Texas, April 23, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has passed the following bill:

H. B. No. 941, A bill to be entitled "An Act providing for the deposit of moneys to the credit of a fund to be known as the 'Social Security Account'; creating the Social Security Account in the office of the State Treasury; providing for the allocation of the funds so accumulated; repealing all laws in conflict with this Act; and declaring an emergency."

Respectfully submitted,

E. R. LINDLEY,
Chief Clerk, House of Representatives.
Rev. S. B. Culpepper, Chaplain, offered the invocation.

On motion of Senator Aikin and by unanimous consent, the reading of the Journal of the proceedings of yesterday was dispensed with and the Journal was approved.

Leave of Absence Granted

Senator Spears was granted leave of absence for today on account of important business, on motion of Senator Graves.

Reports of Standing Committees

Senator Moffett submitted the following reports:

Committee Room,
Austin, Texas,
April 23, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: We, your Committee on Agriculture, to whom was referred

H. B. No. 670, A bill to be entitled

"An Act to establish and maintain an Agricultural Experiment Station for the development of dairy, poultry and truck crops in the Thirty-fifth District of Texas; authorizing the Board of Directors of the Agricultural and Mechanical College of Texas to select a suitable location for said station and empowering said board of directors to establish and maintain the same, to accept donations of land, water, and money for establishing said station and for the operation of same; providing for direction and supervision by said board of directors and operation by Director of Experiment Stations; and declaring an emergency."

Have had the same under consideration, and I am instructed to report it back to the Senate with the recommendation that it do pass and be printed as amended.

MOFFETT, Chairman.

Committee Room,
Austin, Texas,
April 23, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: We, your Committee on Agriculture, to whom was referred

H. C. R., No. 9i, A resolution by the House of Representatives, the Senate concurring commending certain people for lending their aid in creating a greater demand for the use of cotton and urging others to lend their support of this work.

Have had the same under consideration, and I am instructed to report it back to the Senate with the recommendation that it do pass and be printed.

MOFFETT, Chairman.

Committee Room,
Austin, Texas,
April 23, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: We, your Committee on Agriculture, to whom was referred

H. B. No. 136, A bill to be entitled

"An Act to promote, encourage, increase, and stimulate the use and sale of Texas rice; declaring the legislative intent with reference to the rice industry; providing a title for the Act; creating a Rice Development Commission; defining terms; levying a tax or assessment on rice milled in the State of Texas; providing for the collection thereof; providing penalty to be assessed for failure to pay said tax; giving certain authority to the Rice Development Commission; requiring the keeping of certain records; providing penalty for failure to comply with this Act; and declaring an emergency."

Have had the same under consideration, and I am instructed to report it back to the Senate with the recommendation that it do pass and be printed.

MOFFETT, Chairman.
Senator Brownlee submitted the following reports:

Senate Chamber,  
Austin, Texas,  
April 24, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: We, your Committee on Highways and Motor Traffic, to whom was referred

H. B. No. 424, A bill to be entitled “An Act creating a Special Road Law for Fisher County, Texas; authorizing the commissioners' court to issue funding or refunding bonds or warrants; prescribing the method of issuing the same; making it the duty of the commissioners' court to levy a tax sufficient to pay principal and interest as they mature and accrue; making the General Laws pertaining to roads and bridges applicable to Fisher County, Texas, and providing that the provisions of this Act shall be effective in case of conflict with any General or Special Law; repealing all laws in conflict with the provisions hereof; providing that if any portion of this Act shall be held invalid, such holding shall not affect the other portion hereof; enacting other provisions relating to the subject; and declaring an emergency.”

Have had the same under consideration, and beg leave to report it back to the Senate with the recommendation that it do pass and be printed.

BROWNLEE, Chairman.

Senate Chamber,  
Austin, Texas,  
April 24, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: We, your Committee on Highways and Motor Traffic, to whom was referred

H. C. R. No. 98, Authorizing the State Highway Department of Texas to lend to the City of Groesbeck certain equipment.

Have had the same under consideration and beg to report it back to the Senate with the recommendation that it do pass and be not printed.

BROWNLEE, Chairman.

Senate Chamber,  
Austin, Texas,  
April 24, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: We, your Committee on Highways and Motor Traffic, to whom was referred

H. B. No. 351, A bill to be entitled “An Act amending certain parts of the General Laws and laws in conflict with this Act; providing for the repeal of all laws and parts of laws in conflict with this Act; providing that if any Section, clause, or provisions of this Act be held unconstitutional or invalid, it shall not affect the remaining portions; and declaring an emergency.”

Have had the same under consideration, and beg to report it back to the Senate with the recommendation that H. B. No. 351, as amended, do pass and be printed.

BROWNLEE, Chairman.
The Assistant Reading Clerk of the House was recognized by the President to present the following message:

Hall of the House of Representatives, Austin, Texas, April 24, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has passed the following bills and resolutions:

S. B. No. 65, A bill to be entitled "An Act amending Section 17A of Chapter 126 of the Acts of the Regular Session of the Forty-fourth Legislature, as amended by Senate Bill No. 21, the same being Chapter 505 of the Acts of the Third Called Session of the Forty-fourth Legislature as amended by Senate Bill No. 493, Acts of the Regular Session of the Forty-sixth Legislature; and declaring an emergency."

S. B. No. 224, A bill to be entitled "An Act conferring additional powers on the board of trustees in any independent school district having a scholastic population of not less than five hundred (500) and located in any county in this State having a population of not less than four thousand five hundred twenty-one (4,521) and not more than four thousand five hundred thirty-three (4,533), according to the last preceding Federal Census; providing for the pledging of funds for school purposes not to exceed Ten Thousand ($10,000.00) Dollars for a period not to exceed three years, payable out of anticipated revenues of local funds not otherwise appropriated; providing for the payment or renewal of any current loans by new loans against anticipated revenues of the succeeding year; providing that the provisions of this Act may be cumulative of all other laws, but that in the event of conflict, the provisions hereof shall prevail; enacting provisions incident to and relating to the subject; and declaring an emergency."

S. B. No. 292, A bill to be entitled "An Act to create a Governor James Stephen Hogg Memorial Shrine; providing for the appointment of a commission to administer its affairs; to accept gifts for the purpose of carrying out the provisions of this Act; making an appropriation for the expense of this Act; and declaring an emergency."

With amendments.

H. B. No. 402, A bill to be entitled "An Act making appropriations for the support, maintenance and improvement of the Eleemosynary and Reformatory Institutions of the State of Texas for the two-year period beginning September 1, 1941, and ending August 31, 1943; and prescribing certain regulations and restrictions in respect to the expenditure of said appropriations; and declaring an emergency."

H. B. No. 951, A bill to be entitled "An Act amending Article 6243B (Acts 1933 Forty-third Leg. First C. S. Ch. 101) and amendments thereto by adding thereto a Section to be known as Section 18 providing that whenever an incorporated city or town has heretofore qualified and operated under said Article, the power and authority given to said city or town under said Article shall remain in full force and effect, regardless of any change in the population of said city or town, and validating all expenditures of said city or town made under and by virtue of said Article; and declaring an emergency."

H. B. No. 955, A bill to be entitled "An Act prescribing the method for the annexation of unoccupied territory contiguous and adjacent to the city limits of certain incorporated cities and towns on petition of the owners of all such territory; providing for the recording of such petitions; and declaring an emergency."

H. B. No. 272, A bill to be entitled "An Act fixing appropriations for educational institutions of higher learning, and declaring the policy thereof; prescribing certain rules and regulations to be followed in determining said appropriations; requiring audits; making appropriations for the support, maintenance, buildings, and improvements of the several State institutions of higher learning for the two fiscal years, beginning September 1, 1941, and ending August 31, 1943, both dates inclusive; and for certain other educational agencies of the State; prescribing certain restrictions concerning the expenditures of said appropriations; containing a saving clause; and declaring an emergency."
H. C. R. No. 99, Making appropriation to purchase a portrait of Governor W. Lee O'Daniel.


The House has concurred in Senate amendments to H. B. No. 567 by a vote of 117 yeas, 15 noes.

The House has concurred in Senate amendments to H. B. No. 593 by a vote of 122 yeas, 0 noes.

Respectfully submitted,

E. R. LINDLEY,
Chief Clerk, House of Representatives.

Report of Conference Committee on House Bill 405

Senator Brownlee submitted the following report:

Austin, Texas,
April 22, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Dear Mr. President: We, your Conference Committee, appointed to adjust the differences between the two Houses on House Bill No. 405, have met and beg leave to recommend that said House Bill No. 405 be passed in the form hereto attached.

Respectfully submitted,

BRUHL,
DUCKETT,
SENTERFITT,
PHILLIPS.

On the part of the House;

BROWNLEE,
KELLEY,
SULAK.

On the part of the Senate.

H. B. No. 405, A bill to be entitled "An Act amending the Lower Colorado River Authority Act, Chapter 7, Acts of the Fourth Called Session, Forty-third Legislature, by adding a new Section to be known as Section 3a, to provide that Directors of the Authority who shall be appointed subsequent to the effective date of this Act shall be residents of and freehold property taxpayers of the counties comprising the district known as the Lower Colorado River Authority, as named in Section 1 of said Act, and shall have been such residents of and freehold property taxpayers in one of said counties for not less than two years next preceding such appointment; providing that not more than one of such Directors shall be residents of the same county, and all such Directors shall be appointed with the advice and consent of the Senate; and declaring an emergency."

Be It Enacted by the Legislature of the State of Texas:

Section 1. That Chapter 7 of the Acts of the Fourth Called Session of the Forty-third Legislature, known and cited as the "Lower Colorado River Authority Act," be and the same is hereby amended by adding thereto a new Section following Section 3, to be known as Section 3a, and to read as follows:

"Sec. 3a. From and after the effective date of this Act, every Director appointed to the Board of Directors of the Lower Colorado River Authority shall be a resident of and freehold property taxpayer of one of the counties comprising the district known as the Lower Colorado River Authority, as named in Section 1 of said Act, and shall have been such resident of and freehold property taxpayer in one of said counties for not less than two years next preceding such appointment; providing that not more than one of such Directors shall be residents of the same county and all such Directors shall be appointed with the advice and consent of the Senate."

"It is expressly provided, however, that any director residing within the district at the effective date of this Act shall be eligible for reappointment."

Sec. 2. The fact that under the present law Directors of the Lower Colorado River Authority may be appointed from any county in the State, and the fact that many counties in the State are not situated within the watershed of the Colorado River, or adjacent to the Colorado River, and the fact that it is desirable that the Directors of the Authority be residents of such district, and be appointed with the advice and consent of the Senate, create an emergency and an imperative public necessity that the Constitutional Rule requiring bills to be read on three several days in each House be suspended, and said Rule is hereby suspended, and this Act shall take effect
and be in force from and after its passage, and it is so enacted.

Question—Shall the report be adopted?

**Senate Bill 439 on First Reading**

Senator Metcalfe moved that Section 5 of Article 3 of the Constitution be suspended to permit him introducing a bill, the provisions of which he explained.

The motion prevailed by the following vote:

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Aikin, Mauritz
Beck, Metcalfe
Brownlee, Moffett
Chadick, Moore
Fain, Ramsey
Formby, Shivers
Graves, Smith
Hazlewood, Stone
Hill, Sulak
Isbell, Van Zandt
Lanning, Vick
Lemens, Weinert
Lovelady, Winfield
Martin, York

The resolution was read.

On motion of Senator Brownlee and by unanimous consent, the resolution was considered immediately, and it was adopted.

**House Bills on First Reading**

The following House bills, previously received from the House, were laid before the Senate, read first time and referred to the committees indicated:

- H. B. No. 272, to Committee on Finance.
- H. B. No. 941, to Committee on Finance.
- H. B. No. 951, to Committee on Civil Jurisprudence.
- H. B. No. 955, to Committee on Civil Jurisprudence.
Reference of House Concurrent Resolution

The following resolution, previously received from the House, was laid before the Senate, read, and referred to the committee indicated:
H. C. R. No. 99, to Committee on Finance.

House Concurrent Resolution 100

The President laid before the Senate for consideration at this time:
H. C. R. No. 100, Inviting Reverend Robert E. Lucey to address a Joint Session at 11:05 o'clock a. m., Tuesday, April 29, 1941.
The resolution was read and was adopted.

Conference Committee on Senate Bill 402

Senator Aikin called S. B. No. 402 from the President's table for consideration of the House amendments to the bill.
The President laid the bill and House amendments before the Senate.

Question—Shall the Senate concur in the House amendments?

Senator Aikin moved that the Senate do not concur in the House amendments and that a conference committee be appointed to adjust the differences between the two Houses on the bill.
The motion prevailed.

Committee Substitute House Bill 8 on Passage to Third Reading

The President laid before the Senate as the unfinished special order on its passage to third reading:
C. S. H. B. No. 8, A bill to be entitled "An Act levying various taxes and providing certain revenue for the payment of old age assistance, aid to destitute children, aid to needy blind, and the obligations of the State under the Teachers' Retirement Act; amending Section 2 of Chapter 241, Acts of the Regular Session of the Forty-fourth Legislature, and levying certain taxes on persons making the first sale in this State of cigarettes and providing for the collection and administration thereof; etc.; and declaring an emergency."

With amendment (36) by Senator Hill adding a new article to be known as Article Ila pending.

Question—Shall the amendment be adopted?

Senator Moore offered the following amendment to the bill:

(37) Amend committee substitute for H. B. No. 8, Article X, page 45, by inserting the word "Ad," between the word "State," and the word "Valorem."
The amendment was adopted.

Senator Moore offered the following amendment to the bill:

(38) Amend committee substitute for H. B. No. 8, Article X, page 46, by inserting the word "Ad," between the word "State," and the word "Valorem."
The amendment was adopted.

Senator Van Zandt offered the following amendment to the bill:

(39) Amend mimeographed copy of C. S. H. B. No. 8, Article I by striking out all of Section 3 and substituting in lieu thereof the following:
"Sec. 3. The provisions of this Article shall become effective at 7:00 a. m., May 1, 1941."
The amendment was adopted.

The question then recurred on the adoption of amendment (36) by Senator Hill.

Senator Hazlewood moved to table the amendment.

Yeas and nays were demanded, and the motion to table prevailed by the following vote:

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<td>Brownlee</td>
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<td>Hill</td>
<td>Van Zandt</td>
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<td>Lemens</td>
<td>Vick</td>
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<td>Lovelady</td>
<td>York</td>
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<td>Ramsey</td>
<td>Absent</td>
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<tr>
<td>Spears</td>
<td>Absent—Excused</td>
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Absent-Excused

Spears
Senator Smith offered the following amendment to the bill:

(40)
Amend C. S. H. B. No. 8, Art. II, Sec. 1(1), by adding after the words "upon which royalty is paid," appearing in line 16 of the third paragraph of said Section 1(1), the following:

"Provided, however, the basis for determining the tax herein levied on imported gas shall be 5% of the average value of Texas produced gas at the mouth of the well for the quarter preceding, as such value is reflected by the records in the State Comptroller's office, but in no event shall ever be less than one-twelfth (1/12) of one cent per thousand cubic feet."

The amendment was adopted.

Senator Smith offered the following amendment to the bill:

(41)
Amend Article II, C. S. H. B. No. 8, by adding a new subdivision as follows:

"(5) Should the provision herein with reference to the basis to be used in calculating the tax on gas imported into this State be declared for any reason to be discriminatory or unconstitutional or for any reason invalid, then there is hereby levied on all gas imported into this State a tax of five per cent of the market value of said gas based upon the first sale of said gas within this State."

The amendment was adopted.

(President Pro Tempore Cotten in the Chair.)

Question—Shall the bill pass to third reading?

Bills Signed

The President Pro Tempore signed in the presence of the Senate, after their captions had been read, the following enrolled bills:

S. B. No. 65, A bill to be entitled "An Act amending Section 17A of Chapter 126 of the Acts of the Regular Session of the Forty-fourth Legislature, as amended by S. B. No. 21, the same being Chapter 505 of the Acts of the Third Called Session of the Forty-fourth Legislature; as amended by S. B. No. 403, Acts of the Regular Session of the Forty-sixth Legislature; and declaring an emergency."

S. B. No. 224, A bill to be entitled "An Act conferring additional powers on the board of trustees in any independent school district having a scholastic population of not less than five hundred (500) and located in any county in this State having a population of not less than four thousand five hundred twenty-one (4,521) and not more than four thousand five hundred thirty-three (4,533), according to the last preceding Federal Census; providing for the pledging of funds for school purposes not to exceed ten thousand ($10,000.00) Dollars for a period not to exceed three years, payable out of anticipated revenue; of local funds not otherwise appropriated; providing for the payment or renewal of any current loans by new loans against anticipated revenues of the succeeding year; providing that the provisions of this Act may be cumulative of all other laws, but that in the event of conflict, the provisions hereof shall prevail; enacting provisions incidental to and ancillary to the subject; and declaring an emergency."

S. B. No. 292, A bill to be entitled "An Act to create a Governor James Stephen Hogg Memorial Shrine; providing for the appointment of a commission to administer its affairs; to accept gifts for the purpose of carrying out the provisions of this Act; making an appropriation for the expense of this Act; and declaring an emergency."

(President in the Chair.)

Message from the House

Mr. Worth Ware, a Clerk of the House, was recognized by the President to present the following message:

Hall of the House of Representatives, Austin, Texas, April 24, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has passed the following bills:

S. B. No. 126, A bill to be entitled "An Act authorizing trustees of common school districts and consolidated common school districts to make contracts with superintendents, principals, and teachers, with the approval of the county superintendent, providing for the length of time of such employment; providing that no contract may be signed until the
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newly elected trustees have qualified and taken the oath of office; and declaring an emergency."

S. B. No. 373, A bill to be entitled "An Act providing that it shall be unlawful to take, kill, or attempt to take, or kill any prairie chickens in this State until September 1, 1946; providing a penalty; and declaring an emergency."

S. B. No. 406, A bill to be entitled "An Act to amend the subject matter embraced in Section 9 of Chapter 482, General and Special Laws, Forty-fourth Legislature, Third Called Session, as amended by Section 6, Chapter 2, Title: Labor, General Laws, Forty-sixth Legislature, Regular Session; providing for the establishment of the Unemployment Compensation Fund, setting forth the manner in which funds may be deposited and withdrawn from said fund; providing for the adding of a new Section known as 9-A authorizing expenditure of the money deposited in the fund for the purpose authorized in the Act, and a new Section known as 11-B providing for the destruction of records under certain conditions; and declaring an emergency."

Respectfully submitted,
E. R. LINDLEY,
Chief Clerk, House of Representatives.

Committee Substitute House Bill 8 on Passage to Third Reading

The Senate resumed consideration of C. S. H. B. No. 8 (known as the omnibus tax bill) on its passage to third reading.

Senator Smith offered the following amendment to the bill:

(42)
Amend committee substitute for H. B. No. 8, as follows:

By striking Article III on page 15 and renumbering the remaining Articles to conform to its omission.

On motion of Senator Smith and by unanimous consent, the amendment was laid on the table subject to call.

Senator Cotten offered the following amendment to the bill:

(43)
Amend the last paragraph of Section 1, Article VII, H. B. No. 8, by striking out the words and figures "two and one-half (2½%) per cent."

wherever they occur, and inserting in lieu thereof the words and figures "two (2%) per cent."

COTTEN,
RAMSEY.

Yeas and nays were demanded, and the amendment was adopted by the following vote:

Yeas—18
Beck Lovelady
Brownlee Martin
Cotten Ramsey
Fain Shivers
Graves Smith
Hill Sulak
Isbell Van Zandt
Kelley Vick
Lemens York

Nays—10
Akin Metcalf
Chadick Moffett
Formby Moore
Lanning Weinert
Mauritz Winfield

Absent
Hazlewood Stone

Absent—Excused
Spears

Senator Lovelady offered the following amendment to the bill:

(44)
Amend the last paragraph of Section 1 of Article VII, H. B. No. 8, by adding the following language at the end of said Section 1.

"And provided further that utilities paying an occupation tax under this Article shall not hereafter be required to pay the license fee imposed in Article 5a, H. B. No. 18, Chapter 400, Acts of Forty-fourth Legislature, for the privilege of selling gas and electric appliances and parts for the repairs thereof, in towns of three thousand (3,000) or less in population according to the next preceding Federal Census."

Senator Aikin moved to table the amendment.

Yeas and nays were demanded, and the motion to table lost by the following vote:

Yeas—14
Akin Brownlee
Beck Chadick
The question then recurred on the adoption of the amendment. Yeas and nays were demanded, and the amendment was adopted by the following vote:

**Yeas—15**
- Cotten
- Graves
- Hazlewood
- Isbell
- Kelley
- Lemens
- Lovelady
- Moore
- Ramsey
- Shivers
- Stone
- Sulak
- Van Zandt
- Winfield
- York

**Nays—14**
- Akin
- Beck
- Brownlee
- Chadick
- Pain
- Formby
- Hill
- Lanning
- Martin
- Mauritz
- Metcalfe
- Moffett

Absent—Excused Spears

Senator Lemens offered the following amendment to the bill:

(45)

Amend committee substitute to H. B. No. 8 by striking out all of Article VIII and inserting therein as and for Article VIII, the following:

"Section 1. There is hereby levied a tax upon every first retail sale of every new motor vehicle sold in this State, such tax to be equal to one (1%) per cent of the manufacturer's advertised price, F.O.B. factory, plus the price paid for all accessories attached thereto at the time of such sale whether such consideration be in the nature of cash, credit or an exchange of other property, or a combination of these. In the event the manufacturer's list price F.O.B. factory includes any tax imposed by the Federal Government, then such Federal tax shall be deducted from such consideration for the purpose of computing the amount of tax levied by this Act upon such retail sale. Said tax shall be collected by the assessor and collector of taxes of the county in which said motor vehicle is first registered in the case it is a new motor vehicle at the time of the registration of said motor vehicle and the issuance of license thereon.

"Sec. 2. There is hereby levied a use tax upon every motor vehicle purchased outside of this State and brought into this State for sale or for use upon the public highways thereof by a resident of this State or by firms or corporations domiciled or doing business in this State. Such tax shall be equal to one (1%) per cent of the total consideration paid or to be paid for said vehicle. The tax shall be the obligation of and be paid by the person, firm or corporation operating said motor vehicle upon the public highways of this State, and shall be paid to the tax collector of the county where and when first registered in this State.

"Sec. 3. The term 'motor vehicle' as herein used shall mean every self-propelled vehicle in or by which, any person or property or may be transported upon a public highway, except devices moved only by human power or used exclusively upon stationary rails or tracks; but this definition shall not include tractors used exclusively to pull farm machinery or road building machinery;.

"Sec. 4. The tax imposed herein shall be in addition to any and all license fees and taxes imposed by or under any other law of this State.

"Sec. 5. If any person, agent, receiver, trustee, firm, corporation, association or co-partnership fails to pay the tax provided herein when such motor vehicle is first registered in this State there shall be added to said tax a penalty of ten (10%) per cent per annum of the amount of said tax to be collected by the tax assessor collector before issuing any other license for such motor vehicle.

"Sec. 6. If any person shall operate any motor vehicle upon the highways of this State without the tax
thereon having been paid herein levied he shall be deemed guilty of a misdemeanor and punished by a fine of not less than Ten ($10.00) Dollars, nor more than One Hundred ($100.00) Dollars.

"Sec. 7. If any Section, subdivision, paragraph, sentence, clause, or word of this Article be held unconstitutional, the remaining portion of same shall, nevertheless, be valid; and it is declared that such remaining portions would have been enacted notwithstanding such unconstitutional portions hereof.

"Sec. 8. The tax levied herein shall be allocated as hereinafter provided in this Act."

Question—Shall the amendment be adopted?

Signing of Resolution

The President signed in the presence of the Senate, after its captions had been read, the following enrolled bills:

S. B. No. 126, A bill to be entitled "An Act authorizing trustees of common school districts and consolidated common school districts to make contracts with superintendents, principals, and teachers, with the approval of the county superintendent; providing for the length of time of such employment; providing that no contract may be signed until the newly elected trustees have qualified and taken the oath of office; and declaring an emergency."

S. B. No. 373, A bill to be entitled "An Act providing that it shall be unlawful to take, kill, or attempt to take, or kill any prairie chickens in this State until September 1, 1946; providing a penalty; and declaring an emergency."

S. B. No. 406, A bill to be entitled "An Act to amend the subject matter embraced in Section 9 of Chapter 482, General and Special Laws, Forty-fourth Legislature, Third Called Session, as amended by Section 6, Chapter 2, Title: Labor, General Laws, Forty-sixth Legislature, Regular Session; providing for the establishment of the Unemployment Compensation Fund, setting forth the manner in which funds may be deposited and withdrawn from said fund; providing for the adding of a new Section known as 9-A authorizing expenditure of the money deposited in the fund for the purpose authorized in the Act; and a new Section known as 11-B providing for the destruction of records under certain conditions; and declaring an emergency."

Report of Standing Committee

Senator Graves, by unanimous consent, submitted at this time the following report:

H. B. No. 753, A bill to be entitled "An Act amending subsection (n), Section 19, Chapter 482, Acts of the Forty-fourth Legislature, Third Called Session; further amending Section 9, Chapter 482, Acts of the Forty-fourth Legislature, Third Called Session; and declaring an emergency."

Message from the House

The Assistant Reading Clerk of the House was recognized to present the following message:

Hall of the House of Representatives, Austin, Texas, April 24, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has appointed the following Conference Committee on H. B. No. 373: Blankenship, Bullock, Coker, Alsup and Rhodes.

Respectfully submitted,
E. R. LINDLEY, Chief Clerk, House of Representatives.
Sec. 4. The license fees and taxes imposed by or under this Article shall be in addition to any and all license fees and taxes imposed by or under any other law of this State.

Sec. 5. The taxes levied in this Article shall be collected by the assessor and collector of taxes of the county in which any such motor vehicle is first registered or first transferred after such sale; the tax collector shall refuse to accept for registration or for transfer any motor vehicle until the tax thereon is paid.

"When a tax becomes due on a motor vehicle purchased outside of this State and brought into this State for use upon the highways, the person, firm or corporation operating said motor vehicle upon the public highways of this State shall pay the tax imposed by Section 5 to the tax collector of the county in which such motor vehicle is to be registered. The tax shall be paid at the time application is made for registration of said motor vehicle, and the tax collector shall refuse to issue the registration license until the tax is paid.

Sec. 6. The tax collector shall issue a receipt to the person paying taxes prescribed hereunder, making two duplicate copies of said receipt, the form of said receipt to be prescribed by the Comptroller of Public Accounts. Between the 1st and 15th of April, July, October, and January, the tax collector shall forward ninety-eight (98%) per cent of the money collected hereunder during the preceding three months to the Comptroller of Public Accounts, together with one duplicate copy of each of the receipts issued by him to persons paying the tax to the collector. He shall retain the other duplicate receipt as a permanent record in his office together with two (2%) per cent of the money collected as fees of office, or paid into the officers salary fund of the county as provided by general law.

Sec. 7. If any person shall knowingly operate any motor vehicle, such as defined in this Article, upon the highways of this State without the tax thereon having been paid as herein levied and provided, he shall be deemed guilty of a misdemeanor and punished by a fine of not less than Ten ($10.00) Dollars nor more than Five Hundred ($500.00) Dollars, or confined in the county jail for not less than one (1) day nor more than thirty (30) days or by both such fine and imprisonment.

The Senate resumed consideration of C. S. H. B. No. 8 (known as the omnibus tax bill) on its passage to third reading, with amendment (45) by Senator Lemens pending.

(Senator Martin in the Chair.)

Senator Moore offered the following substitute for amendment (45):

Amend Article VIII, committee substitute for H. B. No. 8, by striking out all of pages 32, 33, 34, 35, 36, 37, and 38 therein and inserting in lieu thereof the following:

"Section 3. (a) The term 'sale' or 'sales' as herein used shall include installment and credit sales, and the exchange of property, as well as the sale thereof for money, every closed transaction constituting a sale. The transaction whereby the possession of property is transferred but the seller retains title as security for the payment of the price shall be deemed a sale.

"(b) The term 'retail sale' or 'retail sales' as herein used shall include all sales of motor vehicles except those whereby the purchaser acquires a motor vehicle for the exclusive purpose of re-sale and not for use.

"(c) The term 'motor vehicle' as herein used shall mean every self-propelled vehicle in, or by which, any person or property is or may be transported upon a public highway, except devices moved only by human power or used exclusively upon stationary rails or tracks; but this definition shall not include tractors used exclusively to pull farm machinery or road building machinery.

"Sec. 4. The license fees and taxes imposed by or under this Article shall
"Sec. 8. The taxes levied in this Article shall be allocated as herein­after provided in this Act."

(The President in the Chair.)

Senator Moffett moved to table the substitute for the amendment.

Yews and nays were demanded, and the motion to table was lost by the following vote:

Yews—13
Aikin Brownlee Formby Hazlewood Hill Kelley Lanning

Nays—16
Beck Chadick Cotten Fain Graves Isbell Lovelady Martin

Absent Sulak
Absent—Excused Spears

The question recurring on the adoption of the substitute, yews and nays were demanded.

The substitute was adopted by the following vote:

Yews—16
Beck Chadick Cotten Fain Graves Isbell Lovelady Martin

Nays—14
Aikin Brownlee Formby Hazlewood Hill Kelley Lanning

Absent—Excused Spears

The amendment as substituted was adopted.

Senator Hill offered the following amendment to the bill:

(46)
Amend C. S. H. B. No. 8 by striking out all of Article VIII.

Senator Shivers moved to table the amendment.

Yews and nays were demanded, and the motion to table prevailed by the following vote:

Yews—21
Beck Brownlee Cotten Fain Graves Hazlewood Isbell Lanning Lovelady Martin

Nays—7
Aikin Chadick Fain Graves Isbell Lanning Lovelady Martin

Absent—Excused Sulak
Present—Not Voting Moffett Vick

Absent—Excused Spears

Senator Metcalfe offered the following amendment to the bill:

(47)
Amend committee substitute for H. B. No. 8, page 45 of mimeographed copy, Article X, Section 1, sub-section (b), by striking out all of said sub-section and inserting in lieu thereof the following:

"(b) Corporations which are required by law to pay annually a tax upon intangible assets, and corporations owning or operating street railways or passenger bus systems in any city or town and suburbs thereof, and corporations organized to and maintaining or owning or operating electric interurban railways, shall be required to hereafter pay a franchise tax equal to one-fifth (1/5) of the franchise tax herein imposed against all other corporations under Section (a) herein."
Question—Shall the amendment be adopted?

Yeas and nays were demanded, and the amendment was lost by the following vote:

Yeas—14
Aikin
Brownlee
Formby
Hazlewood
Kelley
Lanning
Metcalfe

Nays—16
Beck
Chadick
Cotten
Fain
Graves
Hill
Isbell
Lemens

Absent—Excused
Spears

Senator Hazlewood offered the following amendment to the bill:

(48)

Amend senate committee substitute for H. B. No. 8 by striking therefrom “Sub-section (a) of Section 1, of Article XIII,” and substituting in lieu thereof the following:

“Section 1. (a) There is hereby levied an occupation tax on every person, agent, receiver, trustee, firm, association, or co-partnership manufacturing or producing carbon black in this State, such tax to be as follows:

On all carbon black said tax to be one-twelfth of one cent (1/12 of 1c) per pound on all such carbon black produced or manufactured where the market value thereof is four cents (4c) per pound or less, and shall be three per cent (3%) of the market value of all such carbon black produced or manufactured where the market value is in excess of four (4c) per pound.

The market value of a particular type or grade of carbon black shall be the average sales price of that type or grade of all bona fide sales made during the month on which the tax is being paid less the cost of packing, freight and cartage. If no carbon black of the particular type or grade has been sold during the month for which the tax is being paid then the actual market value of the same shall be the average sales price of that type or grade of all bona fide sales during the last preceding month in which a bona fide sale of that particular type or grade of carbon black was made, less packing, freight and cartage.”

Senator Moore moved to table the amendment.

Yeas and nays were demanded, and the motion to table prevailed by the following vote:

Yeas—17
Aikin
Beck
Fain
Formby
Hazlewood
Kelley
Lanning
Martin
Moffett

Nays—13
Brownlee
Chadick
Cotten
Graves
Hazlewood
Kelley
Lemens

Absent—Excused
Spears

Executive Session

On motion of Senator Martin and by unanimous consent, the Senate went into executive session at 4:50 o’clock p. m.

The Sergeant-at-Arms was directed to clear the floor and galleries of all those not entitled to attend the executive session and to close all doors leading from the Senate Chamber.

After Executive Session

At the conclusion of the executive session, the Secretary of the Senate reported to the Journal Clerk that the Senate had adopted the following report:

Committee Room,
Austin, Texas,
April 23, 1941.

Hon. Coke R. Stevenson, President of the Senate.

Sir: We, your Committee on Nominations by the Governor, to whom
were referred the following nominations:

To Be a Member and Director-at-Large of the Board of Directors of the Lower Concho River Authority, term to expire January 1, 1947:

Curtis L. Stevens of Millersview, Concho County.

To Be Members of the Board of Directors of the Lower Concho River Authority

Terms to expire January 1, 1947:

J. A. Waide, of Paint Rock, Concho County;
S. F. Farmer, Eola, Concho County.

Terms to expire January 1, 1945:

A. E. Gromatzky of Eden, Concho County;
W. R. Stark of Doole, McCulloch County;
Albert Schulz of Eola, Concho County.

Terms to expire January 1, 1943:

Frank Meixner of Paint Rock, Concho County;
A. P. Freeman of Pasche, Concho County;
Carlos Jones of Millersview, Concho County.

Have had the same under consideration, and do recommend that they be in all things confirmed.

MARTIN, Chairman.

Communication from Mrs. Claude B. Hudspeth

The President laid before the Senate and had read a communication from Mrs. Claude B. Hudspeth acknowledging the Senate's kind expression of sympathy.

Recess

Senator Lovelady moved that the Senate recess to 10:00 o'clock a. m. tomorrow.

Senator Moffett moved that the Senate recess to 9:30 o'clock a. m. tomorrow.

Question first recurring on the motion of Senator Moffett, it prevailed; and the Senate, accordingly, at 5:05 o'clock p. m., took recess to 9:30 o'clock a. m. tomorrow.
In Memory of

Mrs. Sallie Sanders

(Senate Resolution 109)

Senator Mauritz offered the following resolution:

Whereas, On the twenty-first day of April, 1941, the Almighty God in His Divine Wisdom called from her earthly abode Mrs. Sallie Sanders, the grandmother of our distinguished colleague, Senator R. C. Lanning; and

Whereas, This good Christian woman was, through Divine Grace, granted the unusual term of life of ninety years; and

Whereas, She filled each year of this long span with acts of kindness, love and charity, and service to humanity; and

Whereas, We know that she has now received God’s plaudits: “Well done, thou good and faithful servant; thou hast been faithful over a few things, I will make thee ruler over many things enter thou into the joy of thy Lord;” and

Whereas, This beloved character will be missed by all those who knew her and were beneficiaries of her kindly deeds; therefore, be it

Resolved, That we extend to her family and friends our sincere sympathy in their loss, that a copy of this resolution be spread in the Senate Journal in memory of Mrs. Sallie Sanders, and that the Secretary of this Senate be instructed to furnish copies of this resolution to the membership of her family.

MAURITZ,
VICK,
GRAVES,
METCALF,
MOFFETT,
SULAK.

The resolution was read.

On motion of Senator Moffett, and by unanimous consent, the names of all the Senators were added to the resolution as signers thereof.


The resolution was adopted unanimously.
In Memory of

Mrs. Emily C. Humphrey

(Senate Resolution 110)

Senator Fain offered the following resolution:

Whereas, On the 23rd day of April, 1941, our Creator called to rest Mrs. Emily C. Humphrey, wife of the Honorable T. E. Humphrey of Huntsville, Texas, who was a member of the law firm of Dean, Humphrey & Powell, composed of the former Senator W. L. Dean, T. E. Humphrey, and Judge Ben H. Powell, now a resident attorney of Austin, Texas; and

Whereas, Mrs. Humphrey was a beloved friend of every person in her community; and

Whereas, Mrs. Humphrey's life was a life within her church, and for the purpose of bringing sunshine into the hearts of the unfortunates of her community; and

Whereas, Such a life was not lived for personal gain, but for the purpose of instilling in the hearts and minds of all whom she met the ambition of building their eternal homes in Heaven; now, therefore, be it

Resolved by the Senate of Texas, That the members thereof express the deepest regrets on the passing of this beloved lady, and that we extend our heartfelt sympathies to the surviving members of her family; and, be it further

Resolved, That when the Senate adjourns today, it do so in memory of Mrs. Emily C. Humphrey; that a page of the Senate Journal of today be dedicated to her memory, and that the Secretary of the Senate be instructed to send two copies of this resolution to her beloved husband, T. E. Humphrey, for the respective members of her family.

The resolution was read and was adopted unanimously.