



**THE ATTORNEY GENERAL  
OF TEXAS**

**JIM MATTOX  
ATTORNEY GENERAL**

May 16, 1988

TO WHOM IT MAY CONCERN:

LO-88-58

Attorney General Opinion MW-528 (1982) holds that there is no exemption from the hotel occupancy tax imposed by chapter 156 of the Tax Code for an official or employee of a state agency traveling at state expense on official business of the state. Because of a conflict in the reasoning among a series of Attorney General Opinions, Attorney General Opinion MW-528 is hereby withdrawn for further study and consideration. Pending such review, Opinion MW-528 is of no force and effect and should not be followed.

A handwritten signature in cursive script that reads "Jim Mattox".

**J I M   M A T T O X**  
Attorney General of Texas

JAM/er  
ID# 3576