




Carole Keeton Strayhorn
Texas Comptroller of Public Accounts

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October 12, 2006

Mr. Roy J. Grona
Assistant Adjutant
Department of Texas Veterans of Foreign
Wars of the United States
Post Office Box 14668
Austin, Texas 78761-4468

Dear Mr. Grona:


I appreciated receiving your letter regarding the requirements for your Posts under recently enacted House Bill (HB) 3. I want you to know that I am an ardent supporter of our veterans and their families. Veterans have given some of their most productive years to the service of our country, and many are still contributing by making cities and communities across Texas a better place to live and work.

I am happy to inform you that HB 3 does not impose any new requirements to obtain a tax exempt status for your Posts. Therefore, the 416 Posts that are incorporated do not have to file an additional application for tax exemption.

Any new Posts that may incorporate, or that have not previously applied for exemption from franchise tax, simply need to complete form AP-204 and mail it to us with a copy of the IRS group exemption letter. The application is on my office's Web site at <http://window.state.tx.us/taxinfo/taxforms/93-forms.html>.

Should you have any questions in this regard, please contact WynNelle Leeth, of my Exempt Organizations Section, by e-mail at exempt.orgs@cpa.state.tx.us or by phone at 936-6922.

Please know that I welcome your good advice at any time. Thanks for all that you do for Texas.

Sincerely,



Carole Keeton Strayhorn
Texas Comptroller

OCT 18 2006

c. WynNelle Leeth

