

ORDINANCE NO: 94

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ZAVALLA, TEXAS, TO TAX TANGIBLE PERSONAL PROPERTY IN TRANSIT WHICH WOULD OTHERWISE BE EXEMPT PURSUANT TO TEXAS TAX CODE, SECTION 11.253; AND PROVIDING AN EFFECTIVE DATE ON AND AFTER ITS ADOPTION.

WHEREAS, the City Council of Zavalla, Texas, adopted Ordinance No. 94 in order to subject goods-in-transit to taxation by the City of Zavalla in accordance with Section 1-n(d), Article VIII, Texas Constitution and Texas Tax Code Section 11.253; and

WHEREAS, the 82nd Texas Legislature in its first Special Session enacted Senate Bill 1, to take effect September 1, 2011, which amends Texas Tax Code Section 11.253; and

WHEREAS, Texas Tax Code Section 11.253(j-1) as amended allows the governing body of a taxing unit, after conducting a public hearing, to provide for the continued taxation of such goods-in-transit if it takes official action between October 1, 2011 and December 31, 2011; and

WHEREAS, the City Council, after determining all legal requirements of notice have been met and having conducted a public hearing as required by Section 1-n(d), Article VIII, Texas Constitution, is of the opinion that it is in the best interest of the City to continue to tax such goods-in-transit;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ZAVALLA, TEXAS:

Section 1. That goods-in-transit, as defined by Texas Tax Code Section 11.253(a)(2), as amended by Senate Bill 1 enacted by the 82nd Texas Legislature in its first Special Session, shall remain subject to taxation by the City of Zavalla, Texas.

Dated this 14 day of November, 2011.


MAYOR

ATTESTED:


CITY SECRETARY

