

CITY OF TIMPSON, TEXAS

ORDINANCE NO. 2010-06-21-2

AN ORDINANCE OF THE CITY COUNCIL OF TIMPSON, TEXAS REPEALING THE APPLICATION OF THE EXEMPTION FROM LOCAL SALES AND USE TAXES ON RECEIPTS FROM THE SALE OF TELECOMMUNICATION SERVICES WITHIN THE CITY OF TIMPSON, TEXAS AS PROVIDED IN SECTION § 321.210(b), TAX CODE, V.A.T.C.S.; IMPOSING A LOCAL SALES AND USE TAX ON THE RECEIPTS FROM THE SALE OF TELECOMMUNICATIONS SERVICES WITHIN THE CITY OF TIMPSON, TEXAS; PROVIDING FOR NOTIFICATION TO THE COMPTROLLER OF THE STATE OF TEXAS; PROVIDING THAT NO SUCH TAX PROVIDED FOR HEREUNDER SHALL SERVE AS AN OFFSET TO OR TO REDUCE ANY AMOUNT PAYABLE BY ANY PROVIDER OF TELECOMMUNICATIONS SERVICES PURSUANT TO ANY FRANCHISE, STREET USE ORDINANCE, CHARTER PROVISION, STATUTE OR ANY OTHER IMPOSITION OF THE CITY OF TIMPSON, TEXAS; MAKING THIS ORDINANCE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on _____, _____, the majority of the qualified voters of the City of Timpson, Texas (the "City") voted to adopt a local sales and use tax for the benefit of the City in accordance with the former Article 1066c, V.A.T.C.S., the Local sales and Use Tax Act, currently § 321.101, Tax Code, V.A.T.C.S.; and

WHEREAS, Section 321.210(a), Tax Code (Local Taxation), V.A.T.C.S., exempts from the local sales and use tax the taxation of receipts from the sale of telecommunications services within the City; and

WHEREAS, Section 321.210(b), Tax Code (Local Taxation), V.A.T.C.S., allows the City to repeal the application of the exemption from local sales and use taxes on receipts from the sale of telecommunications services within the City; and

WHEREAS, the repeal of the application of the exemption would allow the City to impose a sales and use tax on the receipts from the sale of telecommunications services within the City; and

WHEREAS, the City Council finds that the repeal of the application of the exemption and the imposition of a sales and use tax on the receipts from the sale of telecommunications within the City is in the best interests of the citizens of the City;

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

Section 1. That all of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

Section 2. (a) A tax is hereby authorized and imposed on all receipts from the sale of telecommunications services within the City of Timpson, Texas, as is provided for by State law.

(b) The application of the exemption provided for in § 321.210(a), Tax Code, V.A.T.C.S., is hereby repealed by the City as authorized by Section 321.210(b) thereof.

(c) The rate of tax imposed by this section shall be the same as the rate imposed by the City for all other local sales and use taxes as authorized by the legislature of the State of Texas.

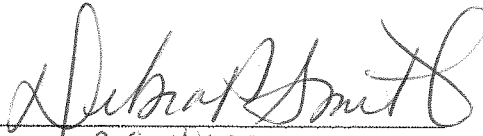
(d) The City Secretary shall forward to the Comptroller of the State of Texas by United States Registered or Certified Mail a copy of this Ordinance along with a copy of the minutes of the city Council's vote on this Ordinance.

Section 3. This Ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City and this Ordinance shall not operate to repeal or affect any of such other ordinances. The tax provided for hereunder shall not serve as an offset to, be in lieu of or in any way reduce any amount payable to the City pursuant to any franchise, street use ordinance, charter provision, statute or, without limitation by the foregoing enumeration, otherwise payable by any provider of telecommunications service; it being the express intent hereof that all such obligations, impositions and agreements of every kind and nature shall remain in full force and effect without reduction or limitation hereby.

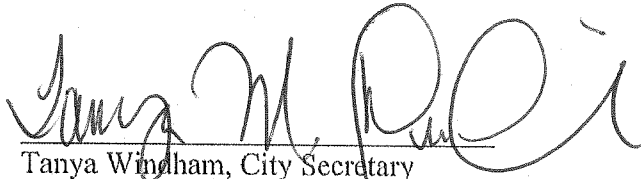
Section 4. If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance, or application thereto any person or circumstances is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 5. This Ordinance shall become effective from and after its passage and publication as provided by law.

PASSED AND APPROVED this 21st day of September, 20010.


Debra P. Smith, Mayor
City of Timpson, Texas

ATTEST:


Tanya Windham, City Secretary
City of Timpson, Texas

Cities That Impose Local Sales Tax on Telecommunications Services

City Name	Effective
Abilene	874
Addison	874
Aledo	874
Alice	874
Allen	894
Alpine	881
Alvarado	091
Amarillo	874
Ames (Liberty Co.)	881
Andrews	874
Angleton	874
Angus	881
Annetta North	883
Annetta South	881
Anthony	881
Aransas Pass	091
Archer City	062
Arlington	874
Aspermont	052
Athens	874
Aubrey	881
Austin	874
Azle	971
Balch Springs	973
Balcones Heights	874
Bandera	091
Bangs	881

City Name	Effective
Gainesville	874
Galveston	892
Ganado	874
Garland	874
George West	874
Georgetown	884
Glen Rose	874
Goliad	874
Gonzales	874
Gordon (Palo Pinto Co.)	874
Gorman	954
Graford	891
Grandfalls	093
Grand Prairie	874
Grapevine	874
Greenville	891
Gregory	881
Groesbeck	881
Groom	881
Groves	874
Gruver	874
Gun Barrel City	082
Hale Center	874
Hallsburg	881
Haltom City	882
Hamilton	874
Happy	874

City Name	Effective
Orange	881
Orchard	883
Overton	882
Ovilla	074
Palacios	911
Palestine (Anderson Co.)	881
Palmer	881
Palm Valley	971
Palmhurst	074
Palmview	074
Pampa	874
Panhandle	874
Pantego	883
Paris	874
Pasadena	874
Payne Springs	073
Pearland	874
Pearsall	874
Pelican Bay	044
Petrolia	982
Pharr	882
Pilot Point	944
Pinehurst (Orange Co)	874
Piney Point Village	874
Plainview	874

Bartlett	881	Harlingen	931	Plano	874
Bartonville	881	Haskell	874	Point Comfort	874
Bay City	874	Haslet	874	Ponder	874
Bayou Vista	002	Heath	874	Port Arthur	882
Beaumont	874	Helotes	091	Port Isabel	882
Bedford	874	Henrietta	893	Port Neches	874
Beeville	951	Hewitt	051	Pottsboro	054
Bellevue	901	Highland Park	874	Prairie View	882
Belton	874	Hillsboro	064	Princeton	874
Benavides	881	Hitchcock	044	Progreso	023
Benbrook	874	Hollywood Park	881	Progreso Lakes	883
Big Lake	972	Hooks	002	Quinlan	881
Big Spring	874	Horizon City	911	Ralls	874
Blooming Grove	072	Houston	874	Ranger	874
Blue Mound	874	Hubbard	884	Rankin (Upton Co.)	881
Borger	874	Hudson	882	Reno (Lamar Co.)	054
Bonham	041	Hudson Oaks	874	Richardson	911
Bovina	032	Hunters Creek Village	874	Richland Hills	891
Boyd (Wise Co.)	881	Huntsville	881	Riesel	032
Brazoria	902	Hurst	874	Rio Hondo	041
Breckenridge	874	Hutchins	874	River Oaks	874
Brenham	901	Ingleside	881	Riverside	044
Bridge City	912	Iowa Park	882	Roanoke	882
Bronte	874	Irving	891	Robert Lee	874
Brownfield	963	Jacksonville	874	Robinson	044
Brookshire	881	Jefferson	094	Roby	881
Brookside Village	972	Jersey Village	874	Rockport	874
Brownsville	892	Jewett	091	Rockwall	874
Brownwood	874	Jonestown	884	Roscoe	874
Bryan	874	Joshua	874		
Burkburnett	874				

	874	Jourdanton	874	Rollingwood	034
Burton	042	Karnes City	882	Rosenberg	923
Cameron	881	Katy	874	Rotan	874
Canadian	882	Kaufman	881	Round Rock	921
Canyon	874	Keene	083	Rowlett	874
Carrizo Springs	884	Keller	874	Royse City	874
Carrollton	911	Kemah	874	Runaway Bay	881
Castle Hills	874	Kenedy	874	Rusk	874
Castroville	093	Kennedale	921	Sachse	951
Cedar Hill	874	Kerens	883	Saginaw	874
Cedar Park	874	Kermit	881	Saint Jo	981
Celeste	881	Kilgore	874	San Angelo	891
Center	874	Killeen	874	San Antonio	874
Chandler	883	Knox City	881	San Diego	874
Childress	874	Kyle	883	San Juan (Hidalgo Co.)	892
China	884	La Feria	881	San Marcos	874
Cibolo	883	La Joya	893	San Saba	043
Cisco	874	La Marque	903	Sansom Park	881
Clarendon	874	La Ward	891	Santa Anna	011
Claude	874	Lake Dallas	874	Santa Fe	031
Clear Lake Shores	901	Lake Worth	874	Schertz	901
Cleburne	882	Lakeport	901	Seabrook	881
Cleveland	881	Lakeside (Tarrant Co.)	881	Seagoville	971
Clint	874	Lakeway	874	Seguin	074
Coldspring	881	Lamesa	064	Seminole	874
College Station	971	Lancaster	874	Seven Points	874
Colleyville	891	Laredo	874	Seymour	874
Colmesneil	874	Leon Valley	874	Shamrock	874
Colorado City	874	Levelland	874	Silsbee	921
Commerce	954	Lewisville	881	Simonton	021
Conroe	874				

	881	Liberty (Liberty Co.)	874	Sinton	874
Coppell	921	Little Elm	931	Skellytown	874
Copper Canyon	883	Littlefield	874	Slaton	874
Copperas Cove	881	Live Oak	951	Smithville	881
Corpus Christi	874	Llano	881	Snyder	874
Corinth	031	Lockhart	874	Sonora	874
Corrigan	882	Lockney	874	Sour Lake	874
Corsicana	882	Lometa	041	Southmayd	944
Cottonwood Shores	984	Lone Oak	972	Spearman	874
Cotulla	054	Longview	882	Stamford	874
Crane	874	Lorena	044	Stanton	874
Crosbyton	874	Lubbock	874	Stephenville	891
Crowley	874	Lufkin	914	Stinnett	874
Cumby	882	Lumberton	981	Strawn	874
Cuney	944	Malakoff	953	Sugar Land	921
Cut and Shoot	073	Manor	874	Sullivan City	084
Daingerfield	874	Mansfield	874	Sulphur Springs	883
Dalhart	874	Marble Falls	881	Sun Valley	912
Dallas	874	Marfa	874	Sundown	874
Dalworthington Gardens	874	Marlin	072	Sunset Valley	881
De Leon	953	Marquez	091	Sweeny	883
Decatur	874	Marshall	874	Sweetwater	874
Deer Park	881	Mason	874	Tatum	874
Denison	034	Mathis	874	Taylor	882
Denton	874	McAllen	874	Temple	892
Deport	094	McCamey	883	Terrell	882
DeSoto	874	McKinney	874	Texarkana	881
Devine	874	McLean	874	Texas City	931
Dickinson	881	Meadows Place	954	Three Rivers	874
		Melissa	091	Tiki Island	002
				Tolar	003

Double Oak	882	Memphis	874	Trophy Club	892
Driscoll	881	Mercedes	881	Tye	874
Duncanville	874	Merkel	032	Tyler	881
Eagle Pass	874	Mesquite	874	University Park	874
Early	054	Mexia	874	Venus	091
East Mountain	882	Midland	874	Vernon	874
Eastland	891	Midlothian	032	Victoria	874
Edcouch	902	Mineral Wells	884	Vidor	874
Eden	881	Mingus	874	Von Ormy	094
Edgecliff Village	874	Mission	881	West University Place	874
Edinburg	883	Missouri City	881	Waco	874
Edna	931	Monahans	874	Wake Village	001
El Campo	874	Montgomery	033	Watauga	901
El Paso	874	Morton	874	Waxahachie	874
Eldorado	874	Mount Pleasant	874	Weatherford	874
Electra	882	Mount Vernon	874	Webberville	041
Elgin	883	Muleshoe	874	Webster	874
Emory	044	Munday	874	Weimer	972
Ennis	031	Mustang	881	Weslaco	881
Eules	874	Nacogdoches	904	West Tawakoni	971
Everman	882	New Berlin	882	Westlake	954
Fairview	052	New Boston	001	Wharton	874
Farmers Branch	874	New Braunfels	891	White Settlement	874
Farmersville	874	New Summerfield	881	White Oak	092
Fate	874	Niederwald	034	Wichita Falls	881
Flower Mound	883	North Richland Hills	874	Willow Park	874
Floydada	874	Nome	881	Wimberley	082
Forest Hill	874	Oak Leaf	092	Wills Point	881
Fort Stockton	874	Oak Point	034	Windthorst	891
Fort Worth	874				
Fredericksburg	874				

	874
Frisco	901
Fritch	081

Oak Ridge	882
Oak Ridge North	874
Odem	881
Odessa	874
O'Donnell	904
Olney	874

Wink	881
Winnsboro	874
Winters	874
Wolfforth	874
Woodway	952
Woodville	874
Yorktown	893

Sec. 321.210. TELECOMMUNICATIONS EXEMPTION. (a) There are exempted from the taxes imposed under this chapter the sales within the municipality of telecommunications services unless the application of the exemption is repealed under this section. A municipality may not repeal the application of this exemption as it applies to interstate long-distance telecommunications services, but if a municipality has repealed the exemption before the effective date of Part 4, Article 1, H.B. No. 61, Acts of the 70th Legislature, 2nd Called Session, 1987, interstate long-distance telecommunications services in that municipality are not subject to taxes imposed under this chapter.

(b) The governing body of a municipality by ordinance adopted by a majority vote of the governing body in the manner required for the adoption of other ordinances may repeal the application of the exemption provided by Subsection (a) for telecommunications services sold within the municipality.

(c) A municipality that has repealed the application of the exemption may in the same manner reinstate the exemption.

(d) A vote of the governing body of a municipality repealing the application of or reinstating the exemption must be entered in the minutes of the municipality. The municipal secretary shall send to the comptroller by United States certified or registered mail a copy of each ordinance adopted under this section. The repeal of the application of the exemption or a reinstated exemption takes effect within the municipality as provided by Section 321.102(a) after receipt of a copy of the ordinance.

Added by Acts 1987, 70th Leg., ch. 191, Sec. 1, eff. Sept. 1, 1987.
Amended by Acts 1987, 70th Leg., 2nd C.S., ch. 5, art. 1, pt. 4, Sec. 33.