

ORDINANCE # 016-07

**AN ORDINANCE OF THE CITY OF DE LEON, TEXAS
TO TAX TANGIBLE PERSONAL PROPERTY IN TRANSIT
WHICH WOULD OTHERWISE BE EXEMPT PURSUANT
TO TEXAS TAX CODE, SECTION 11.253**

WHEREAS, the 80th Texas Legislature in Regular Session has enacted House Bill 621 to take effect on January 1, 2008, which added Tex. Tax Code § 11.253 to exempt from taxation certain tangible personal property held temporarily at a location in this state for assembling, storing, manufacturing, processing or fabricating purposes (goods-in-transit) which property has been subject to taxation in the past; and

WHEREAS, Tex. Tax Code § 11.253(j) 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; and

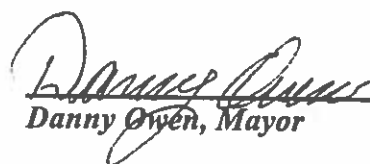
WHEREAS, the City Council (or Commission) of the City of De Leon, having conducted a public hearing as required by Section 1-n (d), Article VIII, Texas Constitution, is of the opinion that it is in the best interests of the district to continue to tax such goods-in-transit.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DE LEON, TEXAS THAT:

The goods-in-transit, as defined Tex. Tax Code 11.253(a)(2), as amended by House Bill 621, enacted by the 80th Texas Legislature in Regular Session, shall remain subject to taxation by the City of De Leon, Texas.

PASSED AND APPROVED by the City Council on this the 29th day of November, 2007.

PASSED, APPROVED AND ADOPTED by the City Council on this the 13th day of December, 2007.



Danny Owen, Mayor

ATTEST:



Karen Wilkerson, City Secretary