

STATE OF TEXAS §
 §
COUNTY OF COMANCHE §

ORDINANCE NO. 001-95

AN ORDINANCE REPEALING THE LOCAL SALES TAX EXEMPTION FOR TELECOMMUNICATION SERVICES, EXCEPT FOR INTERSTATE LONG DISTANCE TELECOMMUNICATIONS SERVICES; PROVIDING AN OPEN MEETINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of De Leon seeks to impose its local sales tax on telecommunications services provided within the City, other than interstate long distance telecommunications services, pursuant to Section 321.210 of the Texas Tax Code; and

WHEREAS, in order to impose such sales tax on telecommunications services, the City must repeal the exemption from sales taxes granted for telecommunications services pursuant to Subchapter H, Chapter 151 of the Texas Tax Code; and

WHEREAS, the City finds that the taxing of telecommunications services is in the public interest;

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

SECTION 1. The findings and recitations set out in the preamble of this Ordinance are found to be true and correct and that they are hereby adopted by the City Council and made a part thereof for all purposes.

SECTION 2. Pursuant to the provisions of Section 321.210(b) of the Texas Tax Code, the exemption from local sales taxes for telecommunications services, other than interstate long distance telecommunications services, as such exemption is vested pursuant to Subchapter H, Chapter 151 of the Texas Tax Code, is hereby REPEALED.

SECTION 3. A tax is hereby authorized on all telecommunications services sold within the City, save and except interstate long distance telecommunications. For purposes of this section, the sale of telecommunications services is consummated at the location of the telephone or other telecommunications device from which the call or other communication originates. If the point of origin cannot be determined, the sale is consummated at the address to which the call or other communication is billed.

SECTION 4. The rate of tax imposed by this Ordinance shall be the same as the rate imposed by the City for all other local sales and use taxes as authorized by Legislature of the State of Texas.

SECTION 5. The City Secretary is hereby ordered to enter a copy of this Ordinance in the City minutes and shall furnish a certified copy of this Ordinance and a copy of the minutes of the City Council's vote and discussion on this Ordinance to the Comptroller by United States certified or registered mail as soon as is practicable.

SECTION 6. The City Secretary is hereby ordered to provide a copy of this Ordinance to all telecommunications service providers operating within the City.

SECTION 7. It is hereby officially found and determined that the meetings at which this Ordinance was considered were open to the public as required and that public notice of the time, place, and purpose of said meetings was given as required by the Open Meetings Act, Ch. 551 of the Tex. Gov't Code.


SECTION 8. This Ordinance shall be effective on July 1, 1995.

BE IT SO ORDAINED.

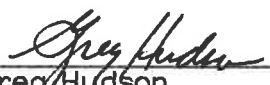
PASSED AND APPROVED on the First Reading on the 31st day of January, 1995.

PASSED AND FINAL APPROVED on the Second Reading on this the 14th day of February, 1995.

CITY OF DE LEON


Charles Chupp, Mayor

APPROVED:


J. Greg Hudson
Assistant City Attorney

ATTEST:


Georgia Ann Fields
Assistant City Secretary

CERTIFICATION

I, Georgia Ann Fields, Assistant City Secretary of the City of De Leon, Texas, do hereby certify that the preamble to Ordinance 001-95 was published in the De Leon Free Press, 304 South Texas, De Leon, Texas, on the 23rd day of February, 1995.


Georgia Ann Fields
Assistant City Secretary