

ORDINANCE #10-35-11

AN ORDINANCE OF THE CITY OF SANGER, TEXAS, PROVIDING FOR THE TAXATION OF GOODS-IN-TRANSIT; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Senate Bill 1 passed by the 82nd Texas Legislature, First Called Special Session, *inter alia*, amended Section 11.253 of the Tax Code regarding the exemption for "Goods-in-Transit"; and

WHEREAS, Section 11.253, Tax Code, was amended to prohibit a taxing unit from taxing Goods-in-Transit in a tax year that begins on or after January 1, 2012, unless the governing body of the taxing unit takes action on or after October 1, 2011, to provide for the taxation of the Goods-in-Transit; and

WHEREAS, the City may choose to opt out of the local exemption for Goods-in-Transit by holding a public hearing and taking action to continue tax such goods on or after October 1, 2011, but prior to January 1, 2012; otherwise, such property will be exempt from taxation; and

WHEREAS, the City Council has conducted a public hearing as required by Section 1-n (d), Article VIII, Texas Constitution, at which citizens were provided an opportunity to speak;

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

Section 1. That beginning tax year 2012, and continuing thereafter until further action is taken by the City Council, "Goods-in-Transit", as defined by Tax Code, Section 11.253, shall be subject to property taxation by the City.

Section 2. That should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof other than the part thereof decided to be unconstitutional, illegal or invalid.

Section 3. That this ordinance shall take effect immediately from and after its passage, as the law and Charter in such cases provide.

3 PASSED AND APPROVED by the City Council of the City of Sanger, Texas, on the day of October 2011.

APPROVED:

Thomas E. Muir
Mayor

APPROVED AS TO FORM:

Robert L. Dillard III
Robert L. Dillard III, City Attorney
(RLD/09-08-11/51148)

ATTEST:

Tami Taber
City Secretary

