

ORDINANCE 2017- 05

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF PENITAS, TEXAS, CHAPTER 14 "LICENSES, TAXATION AND MISCELLANEOUS BUSINESS REGULATIONS" TO ADD A NEW ARTICLE III, "MUNICIPAL SALES AND USE TAX," SECTION 14-01, "REPEAL OF TELECOMMUNICATIONS SALES TAX EXEMPTION"; PROVIDING FOR FINDINGS OF FACT; SEVERABILITY; REPEALER; AN EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.

WHEREAS, The City Council of the City of Penitas seeks to provide for the health, safety and welfare of its citizens; and

WHEREAS, section 321.210 of the Texas Tax Code exempts from municipal sales taxes sales within a municipality of telecommunications services unless the application of the exemption is repealed; and

WHEREAS, the Council finds that a repeal of the telecommunications sales tax exemption as described by section 321.210 of the Tax Code is in the best interest of the health, safety and welfare of its citizens;

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

I. FINDINGS

All of the above premises are hereby found to be true and correct legislative and factual findings of the City of Penitas and are hereby approved and incorporated into the body of this ordinance as if copied in their entirety.

II. AMENDMENTS

Chapter 14 "Licenses, Taxation And Miscellaneous Business Regulations" is hereby amended to add a new Article III, "Municipal Sales And Use Tax," section 14-01, "Repeal Of Telecommunications Sales Tax Exemption"

ARTICLE III: MUNICIPAL SALES AND USE TAX

SECTION 14-01 REPEAL OF TELECOMMUNICATIONS SALES TAX EXEMPTION.

Pursuant to section 321.210 of the Texas Tax Code, the City repeals the exemption of telecommunications services from the City's sales and use tax.

III. NOTICE TO STATE COMPTROLLER

Upon passage of this Ordinance, the City Secretary shall send a copy of this Ordinance to the Texas State Comptroller by United States certified or registered mail.

IV. REPEALER

All ordinances or parts of ordinances in force when the provisions of this Ordinance become effective which are inconsistent or in conflict with the terms and provisions contained in this Ordinance are hereby repealed only to the extent of any such conflict.

V. SEVERABILITY

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance be severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this ordinance, and the remainder of this Ordinance shall be enforced as written.

VI. EFFECTIVE DATE

This Ordinance shall take effect on November 1, 2017 after its passage and publication as may be required by governing law.

VII. PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

The City Charter requirement that all ordinances be read, considered, and approved on three separate readings is hereby waived by a majority vote of the City Council as allowed by City Charter Section 2.13(b).

READ, PASSED, AND APPROVED BY THE CITY COUNCIL OF THE CITY OF PENITAS, HIDALGO COUNTY, TEXAS ON THIS THE 24th DAY OF OCTOBER 2017 AT A SPECIAL CALLED MEETING AT WHICH A QUORUM WAS PRESENT.



Mayor Rodrigo "Rigo" Lopez





City Secretary Ana Valdez