

ORDINANCE NO. 95-6

AN ORDINANCE OF THE CITY OF COMMERCE, TEXAS, RELATING TO TAXATION OF TELECOMMUNICATIONS SERVICES; REPEALING THE APPLICATION OF THE EXEMPTION PROVIDED FOR IN SECTION 4B(A) OF ARTICLE 1066C V.A.T.C.S.; 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 SERVICE PURSUANT TO ANY FRANCHISE, STREET USE ORDINANCE, CHARTER PROVISION, STATUTE OR ANY OTHER IMPOSITION OF THE CITY OF COMMERCE; MAKING THIS ORDINANCE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

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

WHEREAS, A tax is hereby authorized on all telecommunications services sold within the City of Commerce, Texas. 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; and

WHEREAS, The application of the exemption provided for in Article 1066c, Section 4B(a), V.A.T.C.S. is hereby repealed by the City of Commerce, Texas as authorized by Section 4B(b) thereof; and

WHEREAS, The rate of tax imposed by this section shall be the same as the rate imposed by the City of Commerce, Texas, for all other local Sales and Use Taxes as authorized by the legislature of the State of Texas, that being \$.01 for local tax and \$.005 for Economic Development Tax; and

WHEREAS, 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 Commission's vote and discussion on the Ordinance.

BE IT FURTHER ORDAINED that all ordinances or parts of ordinances in conflict herewith are hereby expressly repealed.

SECTION 1: If any section, subsection, word, sentence, or phrase of this Ordinance is declared to be invalid it shall not effect the validity of this Ordinance.

SECTION 2: This Ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Commerce, Texas, 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 3: That an emergency exists necessitating the suspension of any rule requiring multiple readings of this Ordinance and all multiple readings of this Ordinance are hereby waived; this Ordinance shall take effect immediately upon its passage.

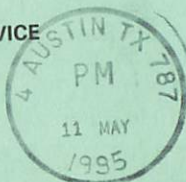
SECTION 4: This Ordinance is to be liberally construed to achieve its remedial purposes.

SECTION 5: This Ordinance shall take effect and be in force as of **October 1, 1995**, after its passage and approval.

PASSED AND APPROVED at a regular meeting of the City Commission of the City of Commerce, Texas, on this the 2nd day of May, 1995.

UNITED STATES POSTAL SERVICE

Official Business

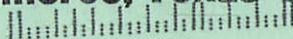


PENALTY FOR PRIVATE
USE TO AVOID PAYMENT
OF POSTAGE, \$300



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CITY OF COMMERCE
1119 Alamo St.
Commerce, Texas 75428



CR

ATTEST:

Carol Roberts
Carol Roberts, City Secretary

(seal)

CITY OF COMMERCE

Mama Martinez
Mama Martinez, Mayor

I, Carol Roberts, Secretary of the City of Commerce, Texas, do hereby certify that the above is a true and correct copy of an ordinance, and that the same has not been repealed and is in full force and effect.

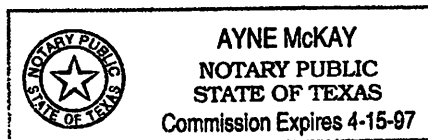
(seal)

Carol Roberts
City Secretary
City of Commerce, Texas

Sworn to and subscribed before me, on this the 9 day of May, 1995, to certify which witness my hand and seal of office.

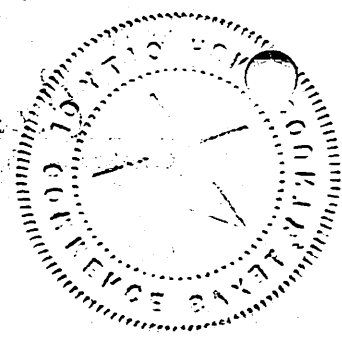
(seal)

Ayne McKay
Notary Public, State of Texas



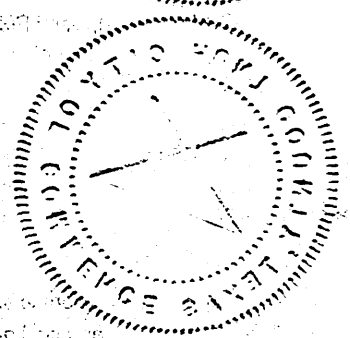
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