

ORDINANCE NO. 07-19

AN ORDINANCE OF THE CITY OF COMMERCE, COMMERCE, TEXAS, TO TAX TANGIBLE PERSONAL PROPERTY IN TRANSIT WHICH WOULD OTHERWISE BE EXEMPT PURSUANT TO TEXAS TAX CODE SECTION 11.253; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith; CONTAINING A SAVINGS CLAUSE AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COMMERCE, TEXAS:

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 of the city of Commerce, 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 ENACTED BY THE CITY COUNCIL OF THE CITY OF COMMERCE 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 Commerce, Texas.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Commerce, Texas, on this the 4th day of December 2007.

ATTEST

Marty Cunningham
Marty Cunningham
City Secretary

CITY OF COMMERCE

Sheryl Zelhart
Sheryl Zelhart
Mayor

(seal)

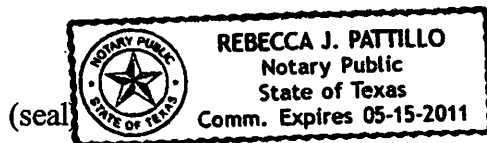
I, Marty Cunningham, City Secretary of the City of Commerce, Texas, do hereby certify that the above is a true and correct copy of an Ordinance, and that the same has not been repealed and is in full force and effect.

Marty Cunningham
Marty Cunningham, City Secretary
City of Commerce

(seal)

Sworn to and subscribed before me, on this the 19th day of December, 2007, to certify which witness my hand and seal of office.

Rebecca J. Pattillo
Notary Public



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