

ORDINANCE 16 - 15

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COMMERCE, TEXAS AMENDING THE CODE OF ORDINANCES OF THE CITY, BY AMENDING CHAPTER 86 (TAXATION), IN PART, BY AMENDING SECTION 86-86 REIMPOSING THE LOCAL SALES TAX ON THE RESIDENTIAL USE OF GAS AND ELECTRICITY; MAKING OTHER PROVISIONS RELATED THERETO AND PROVIDING FOR THE EFFECTIVE DATE THEREOF.

WHEREAS, the City Council of the City of Commerce adopted a sales and use tax authorized by the Municipal Sales and Use Tax Act (the "Act") before October 1, 1979; and

WHEREAS, Section 321.105 of the Act authorizes the City of Commerce to re-impose taxes on gas and electricity for residential use by ordinance adopted by a vote of the majority of the membership of the City Council and entered in its minutes;

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

Part 1. That Chapter 86, Section 86 of the Code of Ordinances is amended as follows:

Section 86. Residential Use of Gas and Electricity

- (a) The expression "residential use" means the use of gas and electricity in a family dwelling, a multifamily apartment, a housing complex, or building or portion of a building occupied as a home or residence
- (b) A tax is hereby authorized on all residential gas and electric services sold within the city. For the purposes of this section, the sale of residential gas and electric services is consummated at the address to which the service is billed.
- (c) The taxes on gas and electricity for residential use are reimposed pursuant to Section 321.105 of the Municipal Sales and Use Tax Act.
- (d) The rate of the tax imposed by this section shall be the same as the rate imposed by the city for all other local sales and use taxes as authorized by the legislature of the State of Texas, that being one cent for local tax and one-half of one cent for economic development tax.
- (e) 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 residential gas or electric 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.

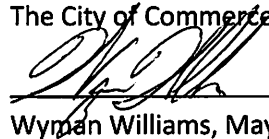
Part 2. That the Acting City Secretary is hereby directed to send to the Texas Comptroller of Public Accounts by United States certified or registered mail a copy of this ordinance imposing the taxes on residential use of gas and electricity and directed to enter this ordinance and the vote hereon in the minutes of the City Council meeting.

Part 3. This ordinance shall take effect immediately from and after its passage by the City Council of the City of Commerce, Texas.

PASSED AND APPROVED on the first reading this the 15th day of November, 2016

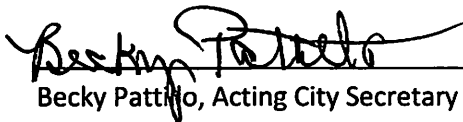
PASSED AND APPROVED on the second reading this the 13th day of December, 2016.

The City of Commerce, Texas



Wyman Williams, Mayor

ATTEST:



Becky Pattillo, Acting City Secretary

