

ORDINANCE NO. 1930

AN ORDINANCE AMENDING SECTION 78-2, "TAXATION OF TANGIBLE PERSONAL PROPERTY IN TRANSIT" OF THE EULESS CODE OF ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the 82nd Texas Legislature during its Special Session enacted Senate Bill 1 (hereinafter referred to as "SB1"), which amended Texas Tax Code Section 11.253, under which personal property consisting of goods-in-transit, as newly defined, are exempt from taxation; and

WHEREAS, a new subsection (j-1) was added to Section 11.253 by SB1, which provides for a local option under which a taxing unit may tax such goods-in-transit, otherwise exempt, if the governing body of such taxing unit, after a public hearing, takes official action to tax such personal property; and

WHEREAS, on the 11th day of October, 2011 the City Council of the City of Eules, Texas, held a public hearing at which members of the public were permitted to speak for or against the taxation of certain goods-in-transit personal property; and

WHEREAS, following the public hearing, the City Council of the City of Eules has determined that such goods-in-transit personal property, as exempted by Texas Tax Code Section 11.253, should be subject to taxation by the City of Eules for tax year 2012 and all subsequent years;

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

SECTION 1

THAT the findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2

THAT Chapter 78, "Taxation", Article I, "In General", Section 78-2, "Taxation of tangible personal property in transit" of the Code of Ordinances of the City of Eules, Texas, be amended to hereafter be and read in its entirety as follows:

Sec 78-2. Taxation of tangible personal property in transit.

Goods-in-transit personal property as defined by Section 11.253 of the Texas Tax Code, shall be, and are hereby declared to be taxable by the City of Eules for tax year 2012 and for every year thereafter, as provided for and in accordance with Texas Tax Code Section 11.253.

SECTION 3

SEVERABILITY CLAUSE. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are 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 and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation of this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 4

EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage, as provided by the Euless City Charter and the laws of the State of Texas.

PRESENTED AND APPROVED ON FIRST AND FINAL READING at a regular meeting of the Euless City Council on the 11th day of October, 2011, by a vote of _____ ayes, _____ nays, and _____ abstentions.

APPROVED:

Mary Lib Saleh, Mayor

ATTEST:

Kim Sutter, TRMC, City Secretary

APPROVED AS TO FORM:

Wayne K. Olson, City Attorney