

CITY OF LOWRY CROSSING ORDINANCE 242

AN ORDINANCE OF THE CITY OF LOWRY CROSSING TO TAX TANGIBLE PERSONAL PROPERTY IN TRANSIT WHICH WOULD OTHERWISE BE EXEMPT PURSUANT TO TEXAS TAX CODE, SECTION 11.253

WHEREAS, the 82nd Texas Legislature in Special Session, enacted Senate Bill 1, to take effect on September 1, 2011, which would require a taxing unit to take action, in the required manner, after October 1, 2011, to provide for the taxation of goods-in-transit; and

WHEREAS, Tex. Tax Code 11.253(j-1) 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 Lowry Crossing, having conducted a public hearing as required by Section 1-n (d), Article VIII, Texas Constitution, and Tex. Tax Code 11.253(j-1) is of the opinion that it is in the best interests of the City to continue to tax such goods-in-transit:

NOW THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF LOWRY CROSSING THAT: The goods-in-transit, as defined by Texas Tax Code Section 11.253(a)(2), as amended by Senate Bill 1, enacted by the 82nd Texas Legislature in Special Session, shall remain subject to taxation by the City of Lowry Crossing, Texas.

Dated this 6th day of December, 2011.

Derek Stephens, Mayor

Attest:

Janis Cable, City Secretary