

MEMORANDUM

DATE: November 12, 2020

TO: Mayor White & City Council

VIA: Mercy Rushing, City Manager

FROM: Cindy Karch, City Secretary CK

SUBJECT: Discuss and consider action on an ordinance amending the city's Code of Ordinances, Chapter 40 Taxation by adding Section 40-4, Telecommunication Service Tax

Council Meeting Agenda Item for November 23, 2020

Background Information:

Chapter 321 of the Texas Tax Code exempts from local sales and use tax telecommunication services within the city limits, unless a city repeals the tax exemption by local ordinance then provides a copy of the ordinance to the comptroller. TML Revenue Manual for Texas Cities says this is a good source of additional income for cities, but it is rarely implemented or even known about. It is difficult to know how much additional revenue this would bring for Mineola, but a city with a population of about 3,000 is projected to bring in about \$30,000 to \$40,000 per year once the telecommunication services are taxed. (Please see following pages for excerpt from the TML Revenue Manual and instructions from the Comptroller on how to repeal the exemption)

City Attorney Blake Armstrong found out about this revenue source while working with another of his client cities. After researching with the Comptroller, we found that Mineola has NOT repealed this exemption. Mr. Armstrong prepared the attached ordinance for your consideration.

Recommendation:

It is the recommendation of city staff that the council adopt the ordinance.

Final Disposition:

SALES TAX ON TELECOMMUNICATIONS SERVICES

What is the sales tax on telecommunications services?

The sales tax on telecommunications services is not really a separate city sales tax. Rather, it represents the optional repeal of an exemption to the city's other sales taxes.

Telecommunications services are generally subject to state sales taxes.⁴⁹⁷ Specifically exempt from sales taxes, however, are certain long-distance telephone services, commercial radio and television (other than cable), and a portion of monthly Internet access service charges.⁴⁹⁸

Telecommunications services are exempt from city sales taxes unless the city council repeals the exemption by an ordinance recorded in the minutes and filed with the comptroller.⁴⁹⁹ A city that repeals the exemption may tax only those telecommunications services taxable by the state, with the exception of otherwise taxable interstate long-distance services.

Repeal of the city telecommunications exemption could be a significant source of new revenue for cities, but many cities do not take advantage of it.

What are telecommunications services?

According to the Texas Tax Code, telecommunications services are:

...the electronic or electrical transmission, conveyance, routing, or reception of sounds, signals, data, or information utilizing wires, cable, radio waves, microwaves, satellites, fiber optics, or any other method not in existence or that may be devised, including but not limited to long-distance telephone service. The term does not include: (1) the storage of data or information for subsequent retrieval or the processing, or reception and processing, of data or information intended to change its form or content; (2) the sale or use of a telephone prepaid calling card; (3) Internet access service; or (4) a pay telephone coin sent-paid telephone call.⁵⁰⁰

Which cities can repeal the exemption on telecommunications services?

All cities that have adopted sales taxes are eligible to repeal the exemption on telecommunications services.⁵⁰¹

What steps must a city take to repeal the exemption on telecommunications services?

(1) Adopt an ordinance by majority vote of the city council that repeals the exemption.⁵⁰²

(2) Record the votes in the minutes of the city council.⁵⁰³

(3) The city secretary must send a copy of the ordinance to the comptroller by certified or registered mail.⁵⁰⁴

493 TEX. TAX CODE § 151.317(a).

494 TEX. TAX CODE § 321.105.

495 TEX. TAX CODE § 321.105(c).

496 TEX. TAX CODE § 321.105(d).

497 TEX. TAX CODE § 151.0101(a)(6).

498 TEX. TAX CODE §§ 151.323 and 151.325.

499 TEX. TAX CODE §§ 321.210.

500 TEX. TAX CODE § 151.0103.

501 This is contrasted with repeal of the exemption for residential gas and electricity, which can only be accomplished by cities that had a sales tax prior to October 1, 1979. 502 TEX. TAX CODE § 321.210(b).

502 TEX. TAX CODE § 321.210(b).

503 TEX. TAX CODE § 321.210(d). 504 TEX. TAX CODE § 321.210(d).

How to Repeal the Telecommunications Exemption

State law provides that telecommunication services are subject to the *state* sales tax, but are *exempt* from all *local* sales taxes.

The law also says that if a city, county or special purpose district *wants* to apply its local sales tax to telecommunications, it may repeal that exemption.

Here is the procedure for repealing the exemption and placing your local sales tax on telecommunication services.

1. The city council adopts an ordinance or the commissioner's court / special purpose district's board passes an order to repeal the local sales tax exemption on telecommunications services.
2. The vote on the ordinance/order is entered into the minutes of the governing body.
3. A copy of the ordinance/order is sent to the Comptroller by United States registered or certified mail.
4. After the Comptroller receives the notice, one full *calendar* quarter must elapse. The repeal of the exemption then takes effect and the tax is imposed on the first day of the next calendar quarter.

The Comptroller's office will then notify the telecommunications providers in your area to begin collecting the local sales tax on telecommunications services.

Notice must be received by:

September 30, 2020
December 31, 2020
March 31, 2021
June 30, 2021

For exemption to be repealed on: (For tax to be imposed on:)

January 1, 2021
April 1, 2021
July 1, 2021
October 1, 2021

For more information, call the Comptroller toll free at (800) 531-5441, extension 3-4530.

 **Taxes**

Publications

Jurisdictions That Impose Local Sales Tax on Telecommunications Services(96-339)

Revised: August 2020

State law provides that telecommunications services are subject to the state sales tax, but are exempt from all local sales taxes.

The governing body of a city, county, transit authority, or other special purpose district may vote to impose sales tax on these services. The local sales tax is limited to telecommunications services occurring between locations within Texas.

The local sales tax is collected based on where the call originates. If the origin of the call cannot be determined, then the local sales tax collected is based on where the call is billed. Local sales tax on mobile telecommunications services is determined differently.

While telecommunications services are subject to state sales tax, local sales tax is optional. A city, county, transit authority, or special purpose district can impose local sales tax on telecommunications services that occur between locations within Texas. A call from Austin to Dallas is subject to local tax, for instance, while a call from Austin to Chicago is not.

For mobile telecommunications services, the local sales tax rate is determined by the customer's place of primary use, generally the residential or primary business street address. For example, a salesman based in Austin will pay Austin city and transit sales tax on a cellular call from San Antonio to Corpus Christi, since Austin is the place of primary use.

For telecommunication services billed call-by-call or per transmission, the local sales tax rate is determined by where the call or transmission originates. If a visitor in Houston calls someone in Beaumont and charges the call to their home phone in El Paso, Houston local tax is due.

For telephone calls not billed call-by-call, the local sales tax rate is determined by the customer's place of primary use. For example, a subscriber to voice over Internet protocol (VOIP) pays \$39.95 per month for unlimited local and long-distance calls. Charges for calls are not itemized. If the subscriber's home is in Austin, the \$39.95 charge is subject to Austin city and transit tax.

New for October 2020

Special Purpose Districts:

Montgomery County Management District No. 1

Williamson County Emergency Services District No. 4

Master List October 2020

Below is a list of all cities, counties, transit authorities, or other special purpose districts that impose local sales tax on telecommunications services. This list is updated quarterly with any new information.

If you have questions or need information on imposing the tax, please call our toll-free number 800-531-5441, ext. 3-4530. In Austin, call 512-463-4530.

If you have questions regarding taxability, call 800-252-5555.

Cities That Impose Local Sales Tax on Telecommunications Services	
City Name	Effective Date
Abilene	10/01/1987
Addison	10/01/1987
Alamo	07/01/2011
Alamo Heights	07/01/2019
Aledo	10/01/1987
Alice	10/01/1987
Allen	10/01/1989
Alpine	01/01/1988
Alvarado	01/01/2009
Alvin	04/01/2016
Amarillo	10/01/1987
Ames (Liberty Co.)	01/01/1988
Anna	01/01/2010
Andrews	10/01/1987
Angleton	10/01/1987
Angus	01/01/1988
Annetta	10/01/2014
Annetta North	07/01/1988
Annetta South	01/01/1988
Anthony	01/01/1988
Aransas Pass	01/01/2009

Archer City	04/01/2006
Arlington	10/01/1987
Aspermont	04/01/2005
Athens	10/01/1987
Atlanta	04/01/2012
Aubrey	01/01/1988
Austin	10/01/1987
Azle	01/01/1997
Balch Springs	07/01/1997
Balcones Heights	10/01/1987
Bandera	01/01/2009
Bangs	01/01/1988
Bartlett	01/01/1988
Bartonville	01/01/1988
Bay City	10/01/1987
Bayou Vista	04/01/2000
Beaumont	10/01/1987
Bedford	10/01/1987
Beeville	01/01/1995
Bellevue	01/01/1990
Belton	10/01/1987
Benavides	01/01/1988
Benbrook	10/01/1987
Big Lake	04/01/1997
Big Spring	10/01/1987
Bishop	04/01/2016
Blooming Grove	04/01/2007
Blue Mound	10/01/1987
Borger	10/01/1987
Bonham	01/01/2004
Bovina	04/01/2003
Bowie	07/01/2019
Boyd (Wise Co.)	01/01/1988
Brazoria	04/01/1990
Breckenridge	10/01/1987
Brenham	01/01/1990
Briarcliff	01/01/2020

Bridge City	04/01/1991
Bronte	10/01/1987
Brownfield	07/01/1996
Brookshire	01/01/1988
Brookside Village	04/01/1997
Brownsville	04/01/1989
Brownwood	10/01/1987
Bryan	10/01/1987
Bulverde¹	01/01/2010 - 12/31/2010, 01/01/2014
Burkburnett	10/01/1987
Burleson	10/01/1987
Burton	04/01/2004
Cameron	01/01/1988
Canadian	04/01/1988
Canyon	10/01/1987
Carrizo Springs	10/01/1988
Carrollton	01/01/1991
Castle Hills	10/01/1987
Castroville	07/01/2009
Cedar Hill	10/01/1987
Cedar Park	10/01/1987
Celeste	01/01/1988
Celina	04/01/2013
Center	10/01/1987
Chandler	07/01/1988
Childress	10/01/1987
China	10/01/1988
Cibolo	07/01/1988
Cisco	10/01/1987
Clarendon	10/01/1987
Claude	10/01/1987
Clear Lake Shores	01/01/1990
Cleburne	04/01/1988
Cleveland	01/01/1988
Clint	10/01/1987
Cockrell Hill	10/01/2018
Coffee City	07/01/2011

Coldspring	01/01/1988
College Station	01/01/1997
Colleyville	01/01/1989
Colmesneil	10/01/1987
Colorado City	10/01/1987
Commerce	10/01/1995
Conroe	10/01/1987
Converse	01/01/1988
Coppell	01/01/1992
Copper Canyon	07/01/1988
Copperas Cove	01/01/1988
Corpus Christi	10/01/1987
Corinth	01/01/2003
Corrigan	04/01/1988
Corsicana	04/01/1988
Cottonwood Shores	10/01/1998
Cotulla	10/01/2005
Coupland	10/01/2014
Crane	10/01/1987
Crosbyton	10/01/1987
Crowell	01/01/2015
Crowley	10/01/1987
Cuero	01/01/2010
Cumby	04/01/1988
Cuney	10/01/1994
Cut and Shoot	07/01/2007
Daingerfield	10/01/1987
Dalhart	10/01/1987
Dallas	10/01/1987
Dalworthington Gardens	10/01/1987
Danbury	10/01/2010
De Leon	07/01/1995
Decatur	10/01/1987
Deer Park	01/01/1988
Denison	10/01/2003
Denton	10/01/1987
Deport	10/01/2009

DeSoto	10/01/1987
Devers	01/01/2018
Devine	10/01/1987
Dickinson	01/01/1988
Dish	10/01/2016
Donna	10/01/2018
Double Oak	04/01/1988
Driscoll	01/01/1988
Duncanville	10/01/1987
Eagle Lake	01/01/2017
Eagle Pass	10/01/1987
Early	10/01/2005
East Mountain	04/01/1988
Eastland	01/01/1989
Easton	10/01/2015
Edcouch	04/01/1990
Eden	01/01/1988
Edgecliff Village	10/01/1987
Edinburg	07/01/1988
Edna	01/01/1993
El Campo	10/01/1987
El Paso	10/01/1987
Eldorado	10/01/1987
Electra	04/01/1988
Elgin	07/01/1988
Elsa	01/01/2016
Emory	10/01/2004
Encinal	07/01/2010
Ennis	01/01/2003
Escobares	10/01/2011
Eules	10/01/1987
Everman	04/01/1988
Fairview	04/01/2005
Farmers Branch	10/01/1987
Farmersville	10/01/1987
Fate	10/01/1987
Ferris	01/01/2018

Flower Mound	07/01/1988
Floydada	10/01/1987
Forest Hill	10/01/1987
Fort Stockton	10/01/1987
Fort Worth	10/01/1987
Fredericksburg	10/01/1987
Freeport	10/01/1987
Frisco	01/01/1990
Fritch	01/01/2008
Fulshear	04/01/2011
Gainesville	10/01/1987
Galveston	04/01/1989
Ganado	10/01/1987
Garland	10/01/1987
George West	10/01/1987
Georgetown	10/01/1988
Glen Rose	10/01/1987
Goliad	10/01/1987
Gonzales	10/01/1987
Gordon (Palo Pinto Co.)	10/01/1987
Gorman	10/01/1995
Graford	01/01/1989
Granbury	10/01/2017
Grandfalls	07/01/2009
Grandview	01/01/2010
Grand Prairie	10/01/1987
Grapevine	10/01/1987
Granite Shoals	10/01/2014
Greenville	01/01/1989
Gregory	01/01/1988
Groesbeck	01/01/1988
Groom	01/01/1988
Groves	10/01/1987
Gruver	10/01/1987
Gun Barrel City	04/01/2008
Gunter	01/01/2012
Hale Center	10/01/1987

Hallsburg	01/01/1988
Haltom City	04/01/1988
Hamilton	10/01/1987
Happy	10/01/1987
Harlingen	01/01/1993
Haskell	10/01/1987
Haslet	10/01/1987
Heath	10/01/1987
Hedwig Village	01/01/2018
Helotes	01/01/2009
Henderson	01/01/2013
Henrietta	07/01/1989
Hewitt	01/01/2005
Hico	01/01/2011
Higgins	04/01/2017
Highland Park	10/01/1987
Highland Village	07/01/2016
Hillsboro	10/01/2006
Hitchcock	10/01/2004
Hollywood Park	01/01/1988
Hooks	04/01/2000
Horizon City	01/01/1991
Houston	10/01/1987
Hubbard	10/01/1988
Hudson	04/01/1988
Hudson Oaks	10/01/1987
Hughes Springs	01/01/2018
Humble	04/01/2016
Hunters Creek Village	10/01/1987
Huntsville	01/01/1988
Hurst	10/01/1987
Hutchins	10/01/1987
Ingleside	01/01/1988
Iowa Park	04/01/1988
Irving	01/01/1989
Jacksonville	10/01/1987
Jefferson	10/01/2009

Jersey Village	10/01/1987
Jewett	01/01/2009
Jonestown	10/01/1988
Joshua	10/01/1987
Jourdanton	10/01/1987
Karnes City	04/01/1988
Katy	10/01/1987
Kaufman	01/01/1988
Keene	07/01/2008
Keller	10/01/1987
Kemah	10/01/1987
Kenedy	10/01/1987
Kennedale	01/01/1992
Kerens	07/01/1988
Kermit	01/01/1988
Kilgore	10/01/1987
Killeen	10/01/1987
Kirby	07/01/2014
Kosse	07/01/2013
Knox City	01/01/1988
Krum	10/01/2015
Kyle	07/01/1988
Ladonia	10/01/2012
La Feria	01/01/1988
La Grange	01/01/2018
La Joya	07/01/1989
La Marque	07/01/1990
Lavon	10/01/2019
La Ward	01/01/1989
Lake Dallas	10/01/1987
Lake Worth	10/01/1987
Lakeport	01/01/1990
Lakewood Village	01/01/2010
Lakeside (Tarrant Co.)	01/01/1988
Lakeway	10/01/1987
Lamesa	10/01/2006
Lancaster	10/01/1987

Laredo	10/01/1987
Leon Valley	10/01/1987
League City	01/01/2017
Levelland	10/01/1987
Lewisville	01/01/1988
Liberty (Liberty Co.)	10/01/1987
Liberty Hill	01/01/2011
Lindsay	01/01/2019
Little Elm	01/01/1993
Littlefield	10/01/1987
Live Oak	01/01/1995
Livingston	10/01/2010
Llano	01/01/1988
Lockhart	10/01/1987
Lockney	10/01/1987
Lometa	01/01/2004
Lone Oak	04/01/1997
Longview	04/01/1988
Lorena	10/01/2004
Lubbock	10/01/1987
Lufkin	10/01/1991
Lumberton	01/01/1998
Malakoff	07/01/1995
Manor	10/01/1987
Mansfield	10/01/1987
Marble Falls	01/01/1988
Marfa	10/01/1987
Marlin	04/01/2007
Marquez	01/01/2009
Marshall	10/01/1987
Mason	10/01/1987
Mathis	10/01/1987
Maypearl	01/01/2014
McAllen	10/01/1987
McCamey	07/01/1988
McKinney	10/01/1987
McLean	10/01/1987

McLendon Chisholm	04/01/2020
Meadows Place	10/01/1995
Melissa	01/01/2009
Memphis	10/01/1987
Mercedes	01/01/1988
Merkel	04/01/2003
Mesquite	10/01/1987
Mexia	10/01/1987
Midland	10/01/1987
Midlothian	04/01/2003
Mineral Wells	10/01/1988
Mingus	10/01/1987
Mission	01/01/1988
Missouri City	01/01/1988
Monahans	10/01/1987
Montgomery	07/01/2003
Morgan's Point	01/01/2010
Morgan's Point Resort	04/01/2012
Morton	10/01/1987
Mount Pleasant	10/01/1987
Mount Vernon	10/01/1987
Muleshoe	10/01/1987
Munday	10/01/1987
Mustang	01/01/1988
Nacogdoches	10/01/1990
Nassau Bay	10/01/2011
Natalia	04/01/2015
New Berlin	04/01/1988
New Boston	01/01/2000
New Braunfels	01/01/1989
New Summerfield	01/01/1988
Niederwald	10/01/2003
Nocona	04/01/2019
Nolanville	07/01/2010
North Richland Hills	10/01/1987
Nome	01/01/1988
Oak Leaf	04/01/2009

Oak Point	10/01/2003
Oak Ridge (Cooke Co)	04/01/1988
Oak Ridge (Kaufman Co)	04/01/2018
Oak Ridge North	10/01/1987
Odem	01/01/1988
Odessa	10/01/1987
O'Donnell	10/01/1990
Olney	10/01/1987
Orange	01/01/1988
Orchard	07/01/1988
Overton	04/01/1988
Ovilla	10/01/2007
Palacios	01/01/1991
Palestine (Anderson Co.)	01/01/1988
Palmer	01/01/1988
Palm Valley	01/01/1997
Palmhurst	10/01/2007
Palmview	10/01/2007
Pampa	10/01/1987
Panorama Village	04/01/2010
Panhandle	10/01/1987
Pantego	07/01/1988
Paris	10/01/1987
Pasadena	10/01/1987
Payne Springs	07/01/2007
Pearland	10/01/1987
Pecos City	07/01/2014
Pearsall	10/01/1987
Pelican Bay	10/01/2004
Petrolia	04/01/1998
Pharr	04/01/1988
Pilot Point	10/01/1994
Pinehurst (Orange Co)	10/01/1987
Piney Point Village	10/01/1987
Pittsburg	07/01/2010
Plainview	10/01/1987
Plano	10/01/1987

Point Comfort	10/01/1987
Ponder	10/01/1987
Port Arthur	04/01/1988
Port Isabel	04/01/1988
Port Neches	10/01/1987
Pottsboro	10/01/2005
Prairie View	04/01/1988
Presido	01/01/2010
Princeton	10/01/1987
Progreso	07/01/2002
Progreso Lakes	07/01/1988
Prosper	01/01/2015
Quinlan	01/01/1988
Ralls	10/01/1987
Ranger	10/01/1987
Rankin (Upton Co.)	01/01/1988
Red Oak	10/01/2017
Reno (Lamar Co.)	10/01/2005
Richardson	01/01/1991
Richland Hills	01/01/1989
Riesel	04/01/2003
Rio Grande City	07/01/2011
Rio Hondo	01/01/2004
River Oaks	10/01/1987
Riverside	10/01/2004
Roanoke	04/01/1988
Robert Lee	10/01/1987
Robinson	10/01/2004
Roby	01/01/1988
Rockport	10/01/1987
Rockwall	10/01/1987
Roma	07/01/2011
Roscoe	10/01/1987
Rollingwood	10/01/2003
Rosenberg	07/01/1992
Rotan	10/01/1987
Round Rock	01/01/1992

Rowlett	10/01/1987
Royse City	10/01/1987
Runaway Bay	01/01/1988
Rusk	10/01/1987
Sachse	01/01/1995
Saginaw	10/01/1987
Saint Jo	01/01/1998
Salado	01/01/2011
San Angelo	01/01/1989
San Antonio	10/01/1987
San Diego	10/01/1987
San Juan (Hidalgo Co.)	04/01/1989
San Marcos	10/01/1987
San Saba	07/01/2004
Sansom Park	01/01/1988
Santa Anna	01/01/2001
Santa Fe	01/01/2003
Schertz	01/01/1990
Seabrook	01/01/1988
Seagoville	01/01/1997
Seagraves	10/01/2014
Seguin	10/01/2007
Seminole	10/01/1987
Seven Points	10/01/1987
Seymour	10/01/1987
Shamrock	10/01/1987
Shenandoah	07/01/2015
Silsbee	01/01/1992
Simonton	01/01/2002
Sinton	10/01/1987
Skellytown	10/01/1987
Slaton	10/01/1987
Smithville	01/01/1988
Snyder	10/01/1987
Somerset	04/01/2013
Sonora	10/01/1987
Sour Lake	10/01/1987

Southmayd	10/01/1994
Spearman	10/01/1987
Stamford	10/01/1987
Stanton	10/01/1987
Stephenville	01/01/1989
Stinnett	10/01/1987
Stockdale	04/01/2012
Strawn	10/01/1987
Streetman	10/01/2014
Sugar Land	01/01/1992
Sullivan City	10/01/2008
Sulphur Springs	07/01/1988
Sun Valley	04/01/1991
Sundown	10/01/1987
Sunset Valley	01/01/1988
Sweeny	07/01/1988
Sweetwater	10/01/1987
Tatum	10/01/1987
Taylor	04/01/1988
Temple	04/01/1989
Terrell	04/01/1988
Texarkana	01/01/1988
Texas City	01/01/1993
Three Rivers	10/01/1987
Tiki Island	04/01/2000
Timpson	01/01/2011
Tolar	07/01/2000
Trophy Club	04/01/1989
Tye	10/01/1987
Tyler	01/01/1988
University Park	10/01/1987
Van Alstyne	01/01/2015
Venus	01/01/2009
Vernon	10/01/1987
Victoria	10/01/1987
Vidor	10/01/1987
Village of the Hills	10/01/2010

Von Ormy	10/01/2009
West University Place	10/01/1987
Waco	10/01/1987
Wake Village	01/01/2000
Walnut Springs	04/01/2010
Watauga	01/01/1990
Waxahachie	10/01/1987
Weatherford	10/01/1987
Webberville	01/01/2004
Webster	10/01/1987
Weimer	04/01/1997
Weslaco	01/01/1988
West	01/01/2012
West Orange	07/01/2013
West Tawakoni	01/01/1997
Westlake	10/01/1995
Wharton	10/01/1987
White Settlement	10/01/1987
White Oak	04/01/2009
Wichita Falls	01/01/1988
Willow Park	10/01/1987
Wimberley	04/01/2008
Wills Point	01/01/1988
Windthorst	01/01/1989
Wink	01/01/1988
Winnsboro	10/01/1987
Winters	10/01/1987
Wolfforth	10/01/1987
Woodway	04/01/1995
Woodville	10/01/1987
Yorktown	07/01/1989

¹ From January through December 2010, Bulverde imposed the tax on telecommunications services. The tax was rescinded in January 2011. Effective January 2014, the tax has been re-imposed by the city.

Counties That Impose Local Sales Tax on Telecommunications Services	
County Name	Effective Date

Angelina	01/01/2008
Anderson	07/01/2011
Bailey	04/01/1989
Blanco	01/01/1988
Bosque	01/01/1988
Burleson	01/01/2004
Cherokee	10/01/1988
Comanche	07/01/1995
El Paso	01/01/1988
Gillespie	01/01/1988
Gregg	01/01/1995
Guadalupe	01/01/1990
Hays	04/01/1988
Hill	01/01/1988
Hood	01/01/2004
Hopkins	01/01/2012
Houston	01/01/2011
Jim Hogg	10/01/2016
Jim Wells	04/01/2018
Kendall	10/01/1995
Kleberg	01/01/2012
Lamar	10/01/2012
Leon	01/01/2004
Madison	01/01/2004
Milam	01/01/1988
Morris	04/01/1988
Oldham	01/01/2004
Parker	01/01/2004
Rains	07/01/1989
Red River	01/01/2013
Runnels	04/01/1988
San Jacinto	04/01/2004
San Saba	01/01/2004
Scurry	01/01/1994
Smith	10/01/1994
Tom Green	01/01/1988
Upshur	07/01/1988

Walker	10/01/1995
Washington	10/01/2006
Young	01/01/2004

Transit Authorities That Impose Local Sales Tax on Telecommunications Services

Transit Authority Name	Effective Date
Capital Metropolitan Transportation Authority (Austin MTA)	07/01/1989
Corpus Christi Regional Transit Authority (Corpus Christi RTA)	10/01/1991
Dallas Area Rapid Transit (Dallas MTA)	10/01/1987
Denton County Transportation Authority (Denton CTD)	10/01/2004
El Paso City Transit Department (El Paso CTD)	01/01/1991
Fort Worth Transportation Authority (Fort Worth MTA)	07/01/1998
Laredo City Transit Department (Laredo CTD)	07/01/1991

Special Purpose Districts That Impose Local Sales Tax on Telecommunications Services

Special Purpose District Name	Effective Date
Benbrook Library District	10/01/2000
Bexar County Emergency Services District No. 2	01/01/2018
Bexar County Emergency Services District No. 3	01/01/2017
Bexar County Emergency Services District No. 4	04/01/2020
Bexar County Emergency Services District No. 5	01/01/2018
Bexar County Emergency Services District No. 6	01/01/2018
Bexar County Emergency Services District No. 7	10/01/2017
Bexar County Emergency Services District No. 8	10/01/2019
Bexar County Emergency Services District No. 10	10/01/2018
Bexar County Emergency Services District No. 11	07/01/2020
Bexar County Emergency Services District No. 12	04/01/2019
Blanco County Emergency Services District No. 1	10/01/2017
Blanco County Emergency Services District No. 2	04/01/2016
Blanco County South Library District	04/01/2003
Blanco County North Library District	07/01/2006
Brewster County Emergency Services District No. 1	04/01/2004
Brownwood Municipal Development District	10/01/2017
Bulverde Area Rural Library District	07/01/2000
Burnet County Emergency Services District No. 4	10/01/2015
Burnet County Emergency Services District No. 6	10/01/2015

Burnet County Emergency Services District No. 8	04/01/2014
Burnet County Emergency Services District No. 9	04/01/2016
Caldwell Hays Emergency Services District No. 1	10/01/2013
Caldwell Hays Emergency Services District No. 1-A	10/01/2015
Caldwell County Emergency Services District No. 2	10/01/2017
Caldwell County Emergency Services District No. 3	04/01/2020
Caldwell County Emergency Services District No. 3-A	04/01/2020
Caldwell County Emergency Services District No. 4	01/01/2018
Canyon Lake Community Library District	07/01/2000
Cass County Emergency Services District No. 2	10/01/2017
Cedar Hill Crime Control and Prevention District	10/01/2014
Chambers County Emergency Services District No. 1	04/01/2011
Colleyville Crime Control District	04/01/2020
Comal County Emergency Services District No. 1	10/01/2009 - 03/31/2010
Comal County Emergency Services District No. 3	04/01/2004
Comal County Emergency Services District No. 4	10/01/2009
Comal County Emergency Services District No. 5	10/01/2009
Comal County Emergency Services District No. 6	04/01/2006
Coppell Crime Control District	04/01/2009
Copper Canyon Crime Control District	01/01/2018
Corinth Crime Control District	07/01/2006
Corpus Christi Crime Control District	01/01/2011
Dalworthington Gardens Crime Control District	01/01/2019
Deer Park Crime Control and Prevention District	01/01/2013
Deer Park Fire Control and EMS District	01/01/2013
Driftwood Economic Development Municipal Management District	04/01/2010
Dripping Springs Community Library District	07/01/2000
East Aldine Management District	10/01/2016
East Travis Gateway Library District	10/01/2007
El Paso County Emergency Services District No. 2	10/01/2013
Ennis Crime Control District	07/01/2016
Eules Crime Control District	10/01/1996
Fate Municipal Development District	10/01/2016
Flower Mound Crime Control District	01/01/2009
Flower Mound Fire Control District	01/01/2009
Forest Hill Crime Control District	023-063
Forest Hill Library District	01/01/2003

Fort Bend County Emergency Services District No. 7	10/01/2017
Generation Park Management District	04/01/2016
Grand Prairie Crime Control District	04/01/2008
Gregg County Emergency Services District No. 2	04/01/2020
Haltom City Crime Control District	01/01/1997
Hardin County Emergency Services District No. 2	04/01/2011
Harris County Emergency Services District No. 2	07/01/2009
Harris County Emergency Services District No. 4	01/01/2011
Harris County Emergency Services District No. 4-A	10/01/2013
Harris County Emergency Services District No. 5	07/01/2010
Harris County Emergency Services District No. 6	07/01/2019
Harris County Emergency Services District No. 7	07/01/2013
Harris County Emergency Services District No. 9	01/01/2015
Harris County Emergency Services District No. 10	07/01/2011
Harris County Emergency Services District No. 12	10/01/2014
Harris County Emergency Services District No. 13	10/01/2019
Harris County Emergency Services District No. 14	04/01/2010
Harris County Emergency Services District No. 16	01/01/2018
Harris County Emergency Services District No. 17	04/01/2013
Harris County Emergency Services District No. 18	07/01/2016
Harris County Emergency Services District No. 20	10/01/2015
Harris County Emergency Services District No. 21	01/01/2016
Harris County Emergency Services District No. 24	10/01/2017
Harris County Emergency Services District No. 28	07/01/2013
Harris County Emergency Services District No. 46	04/01/2012
Harris County Emergency Services District No. 47	10/01/2016
Harris County Emergency Services District No. 48	10/01/2017
Harris County Emergency Services District No. 50	04/01/2010
Harris County Emergency Services District No. 60	07/01/2009
Harris County Emergency Services District No. 80	04/01/2007
Hays County Emergency Services District No. 3	10/01/2008
Hays County Emergency Services District No. 3-A	10/01/2013
Hays County Emergency Services District No. 4	04/01/2019
Hays County Emergency Services District No. 5	04/01/2014
Hays County Emergency Services District No. 5-A	10/01/2016
Hays County Emergency Services District No. 6	10/01/2017
Hays County Emergency Services District No. 6-A	10/01/2018

Hays County Emergency Services District No. 8	10/01/2008
Hays County Emergency Services District No. 8-A	10/01/2013
Henderson County Emergency Services District No. 6	07/01/2019
Hurst Crime Control District	01/01/1997
Jasper County Emergency Services District No. 1	10/01/2018
Jeff Davis County Emergency Services District No. 1	07/01/2006
Keller Crime Control District	01/01/2003
Lake Travis Library District	10/01/2004
Lakewood Village Municipal Development District	07/01/2012
Lewisville Crime Control District	04/01/2012
Lewisville Fire Control District	04/01/2012
Liberty County Emergency Services District No. 7	10/01/2016
Liberty County Emergency Services District No. 7-A	04/01/2020
Liberty Hill Library District	01/01/2004
Medina County Emergency Services District No. 1	04/01/2016
Medina County Emergency Services District No. 6	04/01/2016
Montgomery County Emergency Services District No. 1	10/01/2013
Montgomery County Emergency Services District No. 2	10/01/2016
Montgomery County Emergency Services District No. 3	04/01/2013
Montgomery County Emergency Services District No. 4	01/01/2010
Montgomery County Emergency Services District No. 5	07/01/2010 - 09/30/2015
Montgomery County Emergency Services District No. 6	04/01/2012
Montgomery County Emergency Services District No. 7	07/01/2007
Montgomery County Emergency Services District No. 7-A	10/01/2012
Montgomery County Emergency Services District No. 8	01/01/2012
Montgomery County Emergency Services District No. 9	07/01/2007
Montgomery County Emergency Services District No. 10	07/01/2015
Montgomery County Emergency Services District No. 12	07/01/2006
Montgomery County Emergency Services District No. 12-A	10/01/2008
Montgomery County Emergency Services District No. 12-B	10/01/2013
Montgomery County Emergency Services District No. 14	10/01/2016
Montgomery County Emergency Services District No. 14-A	10/01/2019
Montgomery County Management District No. 1	10/01/2020
Nacogdoches County Hospital District	01/01/1993
North Hays County Emergency Services District No. 1	10/01/2018
North Richland Hills Crime Control District	10/01/1996
Oak Point Municipal Development District	07/01/2012

Orange County Emergency Services District No. 3	07/01/2010
Ovilla Municipal Development District	01/01/2016
Palmhurst Crime Control District	10/01/2007
Palmview Crime Control District	10/01/2007
Palo Pinto County Emergency Services District No. 1	07/01/2018
Palo Pinto County Emergency Services District No. 1-A	07/01/2018
Palo Pinto County Emergency Services District No. 2	04/01/2016
Parker County Emergency Services District No. 1	10/01/2017
Parker County Emergency Services District No. 8	10/01/2019
Prosper Crime Control and Prevention District	10/01/2018
Prosper Fire Control and Prevention District	10/01/2018
Reno Crime Control District	10/01/2005
Richland Hills Crime Control District	10/01/2007
River Oaks Crime Control District	01/01/1997
Rockdale Municipal Development District	01/01/2019
Seabrook Crime Control District	07/01/2007
Shenandoah Municipal Development District	07/01/2015
Smith County Emergency Services District No. 2	04/01/2020
Smith County Emergency Services District No. 2-A	04/01/2020
Smith County Emergency Services District No. 2-B	04/01/2020
Sullivan City Crime Control District	10/01/2008
Sweetwater Municipal Development District	04/01/2019
The Woodlands Township	01/01/2003
The Woodlands Township Economic Development Zone	04/01/2008
Timpson Library District	01/01/2004
Town Center Economic Development Zone No. 1	07/01/2003
Town Center Economic Development Zone No. 2	01/01/2004
Town Center Economic Development Zone No. 3	01/01/2004
Town Center Economic Development Zone No. 4	04/01/2007
Travis County Emergency Services District No. 2	01/01/2005
Travis County Emergency Services District No. 2-A	10/01/2014
Travis County Emergency Services District No. 3	07/01/2004
Travis County Emergency Services District No. 4	10/01/2004
Travis County Emergency Services District No. 4-A	04/01/2014
Travis County Emergency Services District No. 5	07/01/2008
Travis County Emergency Services District No. 5-A	07/01/2008
Travis County Emergency Services District No. 6	07/01/2009

Travis County Emergency Services District No. 6-A	07/01/2009
Travis County Emergency Services District No. 8	10/01/2009
Travis County Emergency Services District No. 8-A	10/01/2013
Travis County Emergency Services District No. 9	01/01/2018
Travis County Emergency Services District No. 10	10/01/2015
Travis County Emergency Services District No. 11	01/01/2006
Travis County Emergency Services District No. 11-A	04/01/2010
Travis County Emergency Services District No. 12	10/01/2012
Travis County Emergency Services District No. 12-A	10/01/2013
Travis County Emergency Services District No. 14	10/01/2013
Trophy Club Crime Control District	07/01/2015
Walker County Emergency Services District No. 1	04/01/2018
Walker County Emergency Services District No. 2	10/01/2015
Watauga Crime Control District	01/01/1997
Wells Branch Library District	01/01/2000
Westbank Library District	01/01/2000
White Settlement Crime Control District	10/01/1996
Williamson County Emergency Services District No. 1	10/01/2013
Williamson County Emergency Services District No. 3	10/01/2016
Williamson County Emergency Services District No. 4	10/01/2020
Williamson County Emergency Services District No. 5	04/01/2017
Williamson County Emergency Services District No. 7	10/01/2009
Wilson County Emergency Services District No. 1	04/01/2020
Wilson County Emergency Services District No. 2	07/01/2016
Wimberley Village Library District	01/01/2005
Zapata County Assistance District	10/01/2016

CITY OF MINEOLA, TEXAS
ORDINANCE _____ 2020

AN ORDINANCE OF THE CITY COUNCIL OF MINEOLA, TEXAS AMENDING THE CITY'S CODE OF ORDINANCES, CHAPTER 40 TAXATION, BY ADDING SECTION 40-4 TELECOMMUNICATION SERVICES TAX; REPEALING THE APPLICATION OF THE EXEMPTION PROVIDED FOR IN SECTION 321.210 OF THE TEXAS TAX CODE; PROVIDING FOR NOTIFICATION TO THE COMPTROLLER OF THE STATE OF TEXAS; PROVIDING THAT NO SUCH TAX PROVIDED FOR HERUNDER SHALL SERVE AS AN OFFSET TO OR TO REDUCE ANY AMOUNT PAYABLE BY ANY PROVIDER OF TELECOMMUNICAITONS SERVICES PURSUANT TO ANY FRANCHISE, STREET USE ORDINANCE, STATUTE OR ANY OTHER IMPOSITION OF THE CITY OF MINEOLA; PROVIDING A REPEALER CLAUSE; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Mineola is a Type-A General Law Municipality located in Wood County, Texas, created in accordance with the provisions of the Texas Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, a tax is authorized pursuant to Section 321.203(g) (Consummation of Sale) of the Texas Tax Code on all telecommunications services sold within the City; and

WHEREAS, the City is permitted under Section 321.210 (Telecommunications Exception) of the Texas Tax Code to repeal the application of the exemption provided, effective on the date permitted by law; and

WHEREAS, the City council has determined that such repeal is in the best interest of the City and its citizens.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINEOLA, TEXAS AS FOLLOWS:

SECTION 1
AMENDMENTS

That Chapter 40 - Taxation, Article I is hereby amended to add Section 40-4 Telecommunications Services Tax which shall read as follows:

"Section 40-4 Telecommunications Services Tax

A. A tax is hereby authorized pursuant to Section 321.203(g) (Consummation of Sale) of the Texas Tax Code on all telecommunications services sold within the City. For purposes of this section, the sale of telecommunications service 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.

B. Repeal of Exemption. The application of the exemption provided for in Section 321.210 (Telecommunications Exception) of the Texas Tax Code is hereby repealed by the City, effective on the date permitted by law.

C. Rate of Tax. The rate of tax imposed by this section is the same as the rate imposed by the City for all other local sales and use taxes as authorized by state law.

D. Notice to Comptroller. 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 Council's vote and discussion on this ordinance."

SECTION 2
REPEALER CLAUSE

All provisions of any ordinance in conflict with this Ordinance are hereby repealed. Any remaining portions of said ordinance shall remain in full force and effect.

SECTION 3
SEVERABILITY

The provisions of the Ordinance are severable. However, in the event this Ordinance or any procedure provided in this Ordinance becomes unlawful, or is declared or determined by a judicial, administrative or legislative authority exercising its jurisdiction to be excessive, unenforceable, void, illegal or otherwise applicable, in whole or in part, the remaining and lawful provisions shall be of full force and effect and the City shall promptly promulgate new revised provisions in compliance with the authority's decisions or enactment.

SECTION 4
EFFECTIVE DATE

This Ordinance shall become effective from and after its date of passage.

PASSED AND APPROVED by the City Council of the City of Mineola, Texas on this the _____ day of _____, 2020.

Kevin White, Mayor
City of Mineola, Texas

ATTEST:

Cindy Karch, City Secretary
City of Mineola, Texas