

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of the exemption provided for in Section 321.210 (Telecommunications Exception) of the Texas Tax Code is hereby repealed by the City, effective on the date permitted by law.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