

ORDINANCE NO. 91

AN ORDINANCE OF THE CITY OF Coahoma 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 (or Commission) of the City of Coahoma, 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 (OR COMMISSION) OF THE CITY OF Coahoma THAT: The goods-in-transit, as defined Texas Tax Code Section 11.253(a)(2), as amended by Senate Bill 1, enacted by the 82th Texas Legislature in Special Session, shall remain subject to taxation by the City of Coahoma, Texas.

Dated this 1 day of November, 2011.

Wanda Walker
Mayor

Attested:

Sammy Bynum
City Secretary





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