

CITY OF TLOGA
RESOLUTION AND ORDINANCE
RELATING TO APPROVAL OF TAXATION OF GOODS-IN-TRANSIT
THAT ARE OTHERWISE EXEMPT FROM TAXATION
BY TEX. TAX CODE § 11.253

WHEREAS, the 82nd Texas Legislature during its Special Session enacted Senate Bill 1 which amended Tex. Tax Code § 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 § 11.253 by Senate Bill 1, and 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 14th day of November, 2011 the governing body of the City of Tloga 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 governing body of the City of Tloga has determined that such goods-in-transit personal property, as exempted by Tex. Tax Code § 11.253, should be subject to taxation by the City of Tloga for tax year 2012 and all subsequent years.

THEREFORE, BE IT RESOLVED AND ORDAINED BY THE [CITY COUNCIL / CITY COMMISSION] OF THE CITY OF TLOGA THAT:

(1) all of the above recitals are incorporated and made a part of this Resolution and,

(2) all such goods-in-transit personal property as defined by the amendments to Tex. Tax Code § 11.253 under Senate Bill 1, shall be, and are hereby declared to be, taxable by the City of Tloga for tax year 2012 and for

every year thereafter, all as provided for and in accordance with Texas Tax Code § 11.253.

PASSED, APPROVED, AND ADOPTED this 14th day of November, 2011.

CITY OF TIOGA

By Stanley Kemp
Stanley Kemp, Mayor

ATTEST:

Donna Carney, City Secretary