

ORDINANCE 974

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

WHEREAS, the 80th Texas Legislature in Regular Session has enacted House bill 621 to take effect on January 1, 2008, which added Tex. Tax Code §11.253 to exempt from taxation certain tangible personal property held temporarily at a location in this state for assembling, storing, manufacturing, processing or fabricating purposes (goods-in-transit) which property has been subject to taxation in the past; and

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

NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF WHITESBORO, GRAYSON COUNTY, TEXAS, THAT:

The goods-in-transit, as defined Tex. Tax Code 11.253(a)(2), as amended by House Bill 621, enacted by the 80th Texas Legislature in Regular Session, shall remain subject to taxation by the City of Whitesboro, Texas.

PASSED AND APPROVED THIS THE 13th DAY OF November, 2007.

W.D. Welch, Mayor

Attest:

Brenda Goldsmith, City Secretary