

ORDINANCE NO# 121911

AN ORDINANCE OF THE CITY OF BELLS, TEXAS, 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 required 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 conduction a public hearing, to provide for the continued taxation of such goods-in transit; and

WHEREAS, the City Council of the City of Bells, having conducted a public hearing as required by Section 1-m (d), Article VIII, Texas Constitution, and Tex. Tax Code 11.25 (j-1) is of the opinion that it is in the best interest of the City to continue to tax such goods-in-transit;

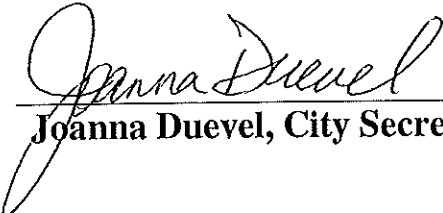
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELLS, TEXAS, THAT:

Section I The goods-in-transit, as defined Texas Tax Code, Section 11.253 (a), as amended by Senate Bill 1, enacted by the 82nd Texas Legislature in Special Session, shall remain subject to taxation by the City of Bells, Texas.

Section II. This Ordinance shall become effective immediately upon its passage.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BELLS, TEXAS, ON THE 19TH, DAY OF DECEMBER, 2011.

ATTEST:


Joanna Duevel, City Secretary


Mayor Gary Martin