

ORDINANCE 2011-20

AN ORDINANCE OF THE CITY OF LA FERIA 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 15th day of November 2011, the governing body of the City of La FERIA 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 La FERIA 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 La FERIA for tax year 2012 and all subsequent years,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LA FERIA THAT:

- (1) All of the above recitals are incorporated and made a part of this Ordinance 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 La FERIA 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 15th day of November 2011.

APPROVED:



Lori Weaver, Mayor Pro Tem

ATTEST:


Olga Oberwetter, City Secretary

APPROVED AS TO FORM:


Richard S. Talbert, City Attorney