

ORDINANCE NO. 20090810-001

AN ORDINANCE OF THE CITY OF COFFEE CITY, TEXAS, RELATING TO TAXATION OF TELECOMMUNICATIONS SERVICES; REPEALING THE APPLICATION OF THE EXEMPTION PROVIDED FOR IN SECTION 321.210 OF THE TEXAS TAX CODE; PROVIDING FOR NOTIFICATION TO THE COMPTROLLER OF THE STATE OF TEXAS; PROVIDING THAT NO SUCH TAX PROVIDED FOR HEREUNDER SHALL SERVE AS AN OFFSET TO OR TO REDUCE ANY AMOUNT PAYABLE BY ANY PROVIDER OF TELECOMMUNICATIONS SERVICE PURSUANT TO ANY FRANCHISE, STREET USE ORDINANCE, CHARTER PROVISION, STATUTE OR ANY OTHER IMPOSITION OF THE CITY OF COFFEE CITY; MAKING THIS ORDINANCE CUMULATIVE: PROVIDING A SEVERABILITY CLAUSE: PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COFFEE CITY, TEXAS:

Section 1. Telecommunication Services Tax

(a) Authorization of Tax.

A tax is hereby authorized pursuant to Section 321.203(g) (Consummation of Sale) of the Texas Tax Code on all telecommunications services sold within the City. For purposes of this section, the sale of telecommunications services is consummated at the location of the telephone or other telecommunications device from which the call or other communication originates. If the point of origin cannot be determined, the sale is consummated at the address to which the call or other communication is billed.

(b) Repeal of Exemption.

The application of the exemption provided for in Section 321.210 (Telecommunications Exception) of the Texas Tax Code is hereby repealed by the City, effective on the date permitted by law.

(c) Rate of Tax.

The rate of tax imposed by this section is the as the rate imposed by the City for all other local sales and use taxes as authorized by state law.

(d) Notice to Comptroller.

The City Secretary shall forward to the Comptroller of the State of Texas by United States Registered or Certified Mail a copy of this ordinance along with a copy of the minutes of the City Council's vote and discussion on this ordinance.

Section 2.

This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Coffee City, Texas, and this ordinance shall not operate to repeal or effect any of such other ordinances. The tax provided for hereunder shall not serve as an offset to, be in lieu of or in any way reduce any amount payable to the City pursuant to any franchise, street use ordinance, charter provision, statute or, without limitation by the foregoing enumeration,

otherwise payable by any provider of telecommunications service; it being the express intent hereof that all such obligations, impositions and agreements of every kind and nature shall remain in full force and effect without reduction or limitation hereby.

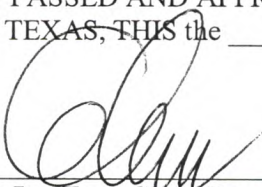
Section 3.

If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held unconstitutional, such holding shall not affect the validity of the remaining portions of this ordinance.

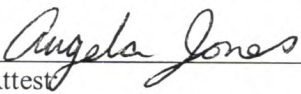
Section 4.

This ordinance is to be liberally constructed to achieve its remedial purposes.

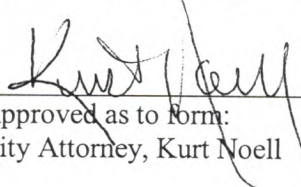
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF COFFEE CITY, TEXAS, THIS the 10th day of August, 2009.



Mayor Pro Tem, Glenn Bourque



Attest
Interim City Secretary, Angela Jones



Approved as to form:
City Attorney, Kurt Noell