

ORDINANCE NO. 2009-01

**AN ORDINANCE OF THE CITY OF RIESEL, TEXAS
REPEALING THE LOCAL SALES AND USE TAX EXEMPTION ON
TELECOMMUNICATIONS SERVICES; PROVIDING NOTICE TO THE
COMPTROLLER OF PUBLIC ACCOUNTS FOR THE STATE OF
TEXAS; PROVIDING FOR AN EFFECTIVE DATE; MAKING FINDINGS
AND OTHER PROVISIONS RELATED TO THE SUBJECT; AND
PROVIDING SAVING AND SEVERABILITY CLAUSES.**

WHEREAS, the City of Riesel City Council finds it to be in the public interest to repeal the local sales and use tax exemption on telecommunications services in the City of Riesel, Texas.

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

Section One. The facts and recitations set out in the preamble of this ordinance are hereby found to be true and correct.

Section Two. The term “telecommunications services,” as used in this ordinance, means the electronic or electrical transmission, conveyance, routing, or reception of sounds, signals, data, or information utilizing wire, cable, radio waves, microwaves, satellites, fiber optic, or any other method now in existence or that may be devised, including, but not limited to, long distance telephone service. The storage of data or information for subsequent retrieval or the processing or reception and processing of data or information intended to change its form or content; the sale or use of a telephone pre-paid calling card; internet access service; or pay telephone coin sent-paid telephone calls (to the extent paid by coin) are not included in “telecommunications services.” It is the intent of the City Council that the definition of telecommunications services be consistent with the definition found in Section 151.0103 (a) of the Texas Tax Code as it may be amended from time to time. In the case of conflict, the statutory definition shall control absent exception or waiver provided by the statute.

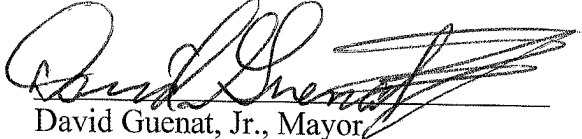
Section Three. That the local sales and use tax exemption on telecommunications services is hereby REPEALED in the City of Riesel, Texas in accordance with Section 321.210 of the Texas Tax Code. The repeal of the exemption is subject to the restrictions and limitations of Section 321.210 (a) of the Texas Tax Code with regard to interstate long-distance telecommunications services.

Section Four. That this ordinance shall be effective immediately on the date and time the ordinance is passed and approved by the City Council, but shall be effective in application in accordance with Sections 321.210 (d) and 321.102 (a) of the Texas Tax Code (On the first day of the first calendar quarter occurring after the expiration of the first complete calendar quarter occurring after the date on which the comptroller receives a notice of the action.).


Section Five. That the City Secretary is hereby authorized and directed to send by certified or registered United States mail a certified copy of this ordinance to the Comptroller of Public Accounts for the State of Texas. This Ordinance shall be recorded in the minutes of the City Council.

Section Six. If any provision, section, subsection, sentence, clause, or phrase of this ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this ordinance shall not be affected thereby, it being the intent of the City Council in adopting this ordinance that no portion be inoperative or fail by reason of any unconstitutionality, voidness, or invalidity of any other portion hereof, and all provisions of this ordinance are declared to be severable for that purpose.

PASSED AND APPROVED this 3rd day of February, 2009.


David Guenat, Jr., Mayor

ATTEST:


Beth Nolan, City Secretary