

ORDINANCE NO. 029

AN ORDINANCE RELATING TO TAXATION OF TELECOMMUNICATIONS SERVICES; REPEAL THE APPLICATION OF THE EXEMPTION PROVIDED FOR IN SECTION 4B(a) OF ARTICLE 1066C V.A.T.C.S.; 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 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 TOWN OF ANNETTA SOUTH; MAKING THIS ORDINANCE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF ANNETTA SOUTH, TEXAS:

SECTION 1

A. A tax is hereby authorized on all telecommunications services sold within the corporate limits of the TOWN OF ANNETTA SOUTH, TEXAS. 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 telecommunication 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B. The application of the exemption provided for in Article 1066C, Section 4B(a), V.A.T.C.S. is hereby repealed by the TOWN OF ANNETTA SOUTH, TEXAS, as authorized by Section 4B(b) thereof.

C. The rate of tax imposed by this section shall be the same as the rate imposed by the TOWN OF ANNETTA SOUTH, TEXAS, for all other local Sales and Use Taxes as authorized by the legislature of the State of Texas.

D. The Town 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 Board of Aldermen's vote and discussion on this ordinance.

E. This section shall become effective as of October 1, 1987.

SECTION 2

This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the TOWN OF ANNETTA SOUTH, TEXAS, and this ordinance shall not operate to repeal or affect 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 Town 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 construed to achieve its remedial purposes.

SECTION 5

This ordinance shall become effective from and after its passage as provided by law.

PASSED AND APPROVED BY THE BOARD OF ALDERMEN OF THE TOWN OF ANNETTA SOUTH, TEXAS, THIS the 13TH day of August, 1987.



Jack E. Garner
Mayor, TOWN OF ANNETTA SOUTH, TEXAS

John S. Styrsky
Town Secretary