

(Title: First reading of an ordinance providing for the repeal of telecommunications service sales and use tax exemption within the City of Friendswood, Texas.)

**ORDINANCE NO. 2017-24**

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF FRIENDSWOOD, TEXAS, CHAPTER 74 TAXATION, “ BY ADDING ARTICLE IV, SECTION 74-53 REPEALING THE APPLICATION OF THE EXEMPTION FROM LOCAL SALES AND USE TAXES ON RECEIPTS FROM THE SALE OF TELECOMMUNICATION SERVICES WITHIN THE CITY OF FRIENDSWOOD, TEXAS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.”**

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**WHEREAS**, Texas Tax Code Section 321.210(b) authorizes a governing body of a municipality to adopt an ordinance to repeal the city sales tax exemption for telecommunications services sold within the City of Friendswood; and

**WHEREAS**, upon adoption of an ordinance to repeal the exemption, majority vote is recorded in the meeting minutes, a copy of the Ordinance is sent to the Texas Comptroller of Public Accounts, and the Comptroller will then begin the collection of sales taxes for telecommunication services on January 1, 2018;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FRIENDSWOOD, STATE OF TEXAS:**

**Section 1.** The facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

**Section 2.** That the City of Friendswood Code of Ordinances, Chapter 74 “Taxation” is hereby amended by the addition of Article IV, Section 74-53 thereto which shall read in its entirety as follows:

**Section 3. Sec. 74-53. Taxation of Telecommunication Services**

- (a) The application of the sales tax exemption provided for in section 321.210(a), Tax Code, V.A.T.C.S., is hereby repealed by the City of Friendswood as authorized by Section 321.210(b) thereof.
- (b) The rate of the tax imposed by this section shall be the same as the rate imposed by the City of Friendswood, Texas for all other local Sales and Use Taxes as authorized by the State of Texas legislature.

**Section 4.** In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Friendswood, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

**Section 5.** The City Secretary shall forward to the Texas State Comptroller of Public Accounts 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 on this Ordinance.

**Section 6.** This ordinance shall become effective from and after its date of passage in accordance with law.

**PASSED AND APPROVED on first reading this 7th day of August, 2017.**

**PASSED, APPROVED, AND ADOPTED on second and final reading this 11th day of September, 2017.**

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Kevin M. Holland  
Mayor

ATTEST:

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Melinda Welsh, TRMC  
City Secretary