

ORDINANCE NO. 1416

**AN ORDINANCE RELATING TO APPROVAL OF
TAXATION OF GOODS-IN-TRANSIT THAT ARE
OTHERWISE EXEMPT FROM TAXATION BY TEXAS
TAX CODE § 11.253**

WHEREAS, the 82nd Texas Legislature during its Special Session enacted Senate Bill 1 which amended Texas 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 1st day of December, 2011 the governing body of the City of Bay City has determined that such goods-in-transit personal property, as exempted by Texas Tax Code § 11.253, should be subject to taxation by the City of Bay City for tax year 2012 and all subsequent years.

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BAY CITY 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 Texas Tax Code § 11.253 under Senate Bill 1, shall be, and are hereby declared to be, taxable by the City of Bay City for tax year 2012 and for every year thereafter, as well as provided for in accordance with Texas Tax Code § 11.253.

PASSED, APPROVED AND ADOPTED this 1 day of Dec, 2011

CITY OF BAY CITY

By

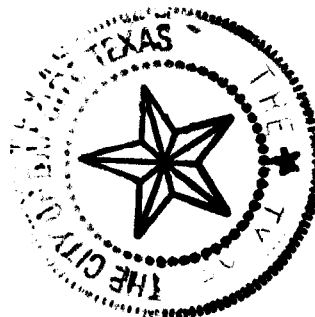
Mark Bricker, Mayor



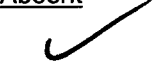













ATTEST:

Rhonda Jones
Rhonda Jones, City Secretary

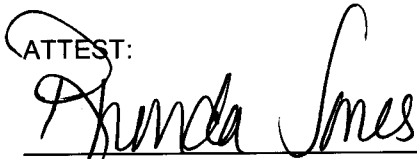
APPROVED AS TO FORM AND SUBSTANCE:

William R. Pendergraft
William R. Pendergraft, City Attorney



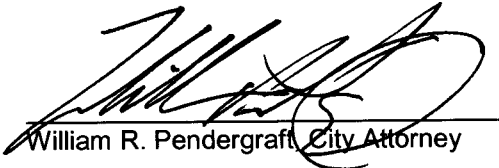
<u>Council Member:</u>	<u>Voted Aye</u>	<u>Voted No</u>	<u>Absent</u>
Anthony Hawkins			
Joseph D. Enoch			
Patti McKelvy			
Clarence Fenner			
Carolyn Thames, Mayor Pro Tem			
			
	Mark A. Bricker, Mayor City of Bay City		

ATTEST:



Rhonda Jones, City Secretary

APPROVED AS TO FORM AND SUBSTANCE:



William R. Pendergraft, City Attorney