

**ORDINANCE NO. 2007-20**

**AN ORDINANCE OF THE CITY OF TOMBALL, TEXAS, PROVIDING FOR THE TAXATION OF TANGIBLE PERSONAL PROPERTY IN TRANSIT, WHICH WOULD OTHERWISE BE EXEMPT FROM TAXATION PURSUANT TO TEXAS TAX CODE, SECTION 11.253; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.**

\* \* \* \* \*

WHEREAS, the 80<sup>th</sup> Texas Legislature, in Regular Session, has enacted House Bill 621 to take effect on January 1, 2008, which added Tex. Tax Code § 11.254 to exempt from taxation certain tangible personal property held temporarily at a location in this state for assembling, storing, manufacturing, processing, or fabricating purposes (goods-in-transit), which property has been subject to taxation in the past; and

WHEREAS, Tex. Tax Code § 11.253(j), as amended, allows the governing body of a taxing unit, after conducting a public hearing, to provide for the continued taxation of such goods-in-transit; and

WHEREAS, the City Council of the City of Tomball, Texas, having conducted a public hearing as required by Section 1-n(d), Article VIII, Texas Constitution, is of the opinion that it is in the best interests of the City to continue to tax such goods-in-transit; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TOMBALL, TEXAS:

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

Section 2. The goods-in-transit, as defined in Tex. Tax Code § 11.253(a)(2), as amended by House Bill 621, enacted by the 80<sup>th</sup> Texas Legislature in Regular Session, shall continue to be taxed by the City of Tomball, Texas.

Section 3. All ordinances or parts of inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

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 Tomball, 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.

FIRST READING:

READ, PASSED AND APPROVED AS SET OUT BELOW AT THE MEETING OF THE CITY COUNCIL OF THE CITY OF TOMBALL HELD ON THE 17<sup>TH</sup> DAY OF DECEMBER 2007.

COUNCILMAN QUINN	<u>AYE</u>
COUNCILMAN LAZENBY	<u>AYE</u>
COUNCILMAN WEBB	<u>AYE</u>
COUNCILMAN HARVEY	<u>AYE</u>
COUNCILMAN DRIVER	<u>AYE</u>

SECOND READING:

READ, PASSED AND APPROVED AS SET OUT BELOW AT THE MEETING OF THE CITY COUNCIL OF THE CITY OF TOMBALL HELD ON THE 27<sup>th</sup> DAY OF DECEMBER 2007.

COUNCILMAN QUINN	<u>ABSENT</u>
COUNCILMAN LAZENBY	<u>AYE</u>
COUNCILMAN WEBB	<u>AYE</u>
COUNCILMAN HARVEY	<u>AYE</u>
COUNCILMAN DRIVER	<u>AYE</u>

(signed) Gretchen Fagan  
GRETCHEN FAGAN, MAYOR

ATTEST:

(signed) Doris Speer  
DORIS SPEER, CITY SECRETARY