

VILLAGE OF WEBBERVILLE, TEXAS

ORDINANCE NO. 2003-08

AN ORDINANCE OF THE VILLAGE COUNCIL OF WEBBERVILLE, TEXAS REPEALING THE APPLICATION OF THE EXEMPTION FROM LOCAL SALES AND USE TAXES ON RECEIPTS FROM THE SALE OF TELECOMMUNICATION SERVICES WITHIN THE VILLAGE OF WEBBERVILLE, TEXAS AS PROVIDED IN SECTION § 321.210(b), TAX CODE, V.A.T.C.S.; IMPOSING A LOCAL SALES AND USE TAX ON THE RECEIPTS FROM THE SALE OF TELECOMMUNICATIONS SERVICES WITHIN THE VILLAGE OF WEBBERVILLE, TEXAS; 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 TO REDUCE ANY AMOUNT PAYABLE BY ANY PROVIDER OF TELECOMMUNICATIONS SERVICES PURSUANT TO ANY FRANCHISE, STREET USE ORDINANCE, CHARTER PROVISION, STATUTE OR ANY OTHER IMPOSITION OF THE VILLAGE OF WEBBERVILLE, TEXAS; MAKING THIS ORDINANCE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on May 3, 2003, the majority of the qualified voters of the Village of Webberville, Texas (the "Village") voted to adopt a local sales and use tax for the benefit of the Village in accordance with the former Article 1066c, V.A.T.C.S., the Local sales and Use Tax Act, currently § 321.101, Tax Code, V.A.T.C.S.; and

WHEREAS, Section 321.210(a), Tax Code (Local Taxation), V.A.T.C.S., exempts from the local sales and use tax the taxation of receipts from the sale of telecommunications services within the Village; and

WHEREAS, Section 321.210(b), Tax Code (Local Taxation), V.A.T.C.S., allows the Village to repeal the application of the exemption from local sales and use taxes on receipts from the sale of telecommunications services within the Village; and

WHEREAS, the repeal of the application of the exemption would allow the Village to impose a sales and use tax on the receipts from the sale of telecommunications services within the Village; and

WHEREAS, the Village Council finds that the repeal of the application of the exemption and the imposition of a sales and use tax on the receipts from the sale of

telecommunications within the Village is in the best interests of the citizens of the Village.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF WEBBERVILLE, TEXAS:

Section 1. That all of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

Section 2. (a) A tax is hereby authorized and imposed on all receipts from the sale of telecommunications services within the Village of Webberville, Texas, as is provided for by State law.

(b) The application of the exemption provided for in § 321.210(a), Tax Code, V.A.T.C.S., is hereby repealed by the Village as authorized by Section 321.210(b) thereof.

(c) The rate of tax imposed by this section shall be the same as the rate imposed by the Village for all other local sales and use taxes as authorized by the legislature of the State of Texas.

(d) The Village 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 Village Council's vote on this Ordinance.

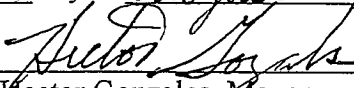
Section 3. This Ordinance shall be and is hereby declared to be cumulative of all other ordinances of the Village and this Ordinance shall not operate to repeal or affect any of such other ordinances. The tax provided for hereunder shall not serve as an offset to, be in lieu of or in any way reduce any amount payable to the Village 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 4. This Ordinance is to be liberally construed to achieve its remedial purposes.

Section 5. If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance, or application thereto any person or circumstances is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and the Village Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

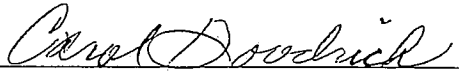
Section 6. This Ordinance shall become effective from and after its passage as provided by law, and it is accordingly so ordained.

PASSED AND APPROVED this 12 day of August, 2003.



Hector Gonzales, Mayor
Village of Webberville, Texas

ATTEST:



Carol Goodrich, Village Secretary
Village of Webberville, Texas

VILLAGE OF WEBBERVILLE, TEXAS

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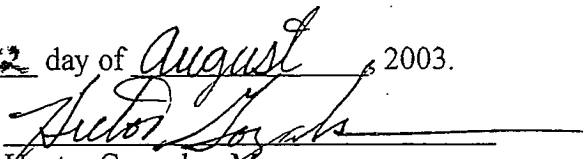
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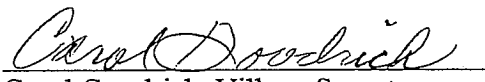
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