

**CITY OF OAK RIDGE**  
**KAUFMAN COUNTY, TEXAS**

**ORDINANCE 7-11**  
**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 82<sup>nd</sup> 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 goods-in-transit otherwise exempt, if the governing body (City Council) of such taxing unit after a public hearing takes official action to tax such personal property; and

WHEREAS, on the 29<sup>th</sup> day of November 2011, the governing body of the City of Oak Ridge held a public hearing at which members of the public were permitted to speak for or against taxation of certain goods-in-transit personal property; and

WHEREAS, following the public hearing, the governing body of the City of Oak Ridge 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 Oak Ridge for tax year 2012, and all subsequent years.

THEREFORE BE IT RESOLVED AND ORDAINED BY THE CITY COUNCIL OF THE CITY OF OAK RIDGE THAT:

- (1) All of the above recitals are incorporated and made 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 Oak Ridge for tax year 2012, and for every year thereafter, all as provided for and in accordance with Texas Tax Code 11.253.

PASSED, APPROVED, AND ADOPTED THIS 29<sup>TH</sup> DAY OF NOVEMBER, 2011.

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Roy W. Perkins, Mayor  
ATTEST:

seal

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Jan Shedd, City Secretary

