

CITY OF OAK RIDGE, TEXAS

ORDINANCE NO. 50-17

AN ORDINANCE OF THE CITY OF OAK RIDGE, TEXAS, AUTHORIZING A TAX ON THE SALE OF TELECOMMUNICATION SERVICES WITHIN THE CITY LIMITS; REPEALING THE APPLICATION OF THE EXEMPTION FROM LOCAL SALES AND USE TAXES ON RECEIPTS FROM THE SALE OF TELECOMMUNICATION SERVICES WITHIN THE CITY LIMITS; PROVIDING FOR NOTIFICATION TO THE COMPTROLLER OF THE STATE OF TEXAS; PROVIDING FOR A REPEALER CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 321.101 of the Texas Tax Code authorizes a municipality to adopt a sales tax by majority vote of the qualified voters of the municipality; and

WHEREAS, at the special election held on November 7, 2017, a majority of the qualified voters of the City of Oak Ridge, Texas (“City”), approved the adoption of a tax on telecommunication services sold within the City; and

WHEREAS, the meeting at which this Ordinance is considered is open to the public as required by law, and public notice of the time, place, and purpose of said meeting was given as required by Section 551.043 of the Texas Government Code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OAK RIDGE, TEXAS, THAT:

SECTION 1

All of the above findings are hereby found to be true and correct and are incorporated into the body of this Ordinance in their entirety.

SECTION 2

A tax is hereby authorized on all telecommunication services sold within the city limits of the City. For purposes of this Ordinance, the sale of telecommunications services is consummated at the location of the telephone or other telecommunications device from which the call or other communication originates. If the point of origin cannot be determined, the sale will be considered consummated at the address to which the call or other communication is billed.

SECTION 3

The application of the exemption provided in Section 321.210(a) of the Texas Tax Code is hereby repealed by the City as authorized by Section 321.210(b) of the Texas Tax Code.

SECTION 4

The rate of the tax imposed by this Ordinance will be the same as the rate imposed by the City for all other local sales and use taxes as authorized by the Legislature of the State of Texas.

SECTION 5

The City Secretary will forward a certified copy of this Ordinance along with a copy of the minutes of the City Council's vote and discussion of this Ordinance to the Comptroller of the State of Texas by United States certified or registered mail.

SECTION 6

Any provisions of the ordinances of the City of Oak Ridge, Texas, in conflict with the provisions of this Ordinance are hereby repealed, and any provisions not so in conflict with the provisions of the Ordinance will remain in full force and effect.

SECTION 7

Should any section, paragraph, sentence, subdivision, clause, phrase, or provision of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same will not affect the validity of this Ordinance as a whole or any part or provision hereof other than the part so decided to be unconstitutional, illegal, or invalid, and will not affect the validity of this Ordinance as a whole.

SECTION 8

This Ordinance is to be liberally construed to achieve its remedial purposes.

SECTION 9

This Ordinance will take effect from and after its passage as provided by law.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF OAK RIDGE, TEXAS THIS THE 21st DAY OF DECEMBER, 2017.

Al Rudin, Mayor

ATTEST:

Donna Sprague, City Secretary