

ORDINANCE NO. 0-1-07

AN ORDINANCE OF THE CITY OF Stagecoach TO TAX TANGIBLE  
PERSONAL PROPERTY IN TRANSIT WHICH WOULD OTHERWISE BE  
EXEMPT PURSUANT TO TEXAS TAX CODE, SECTION 11.253

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 §11.253 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 (or Commission) of the City of Stagecoach, 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 district to continue to tax such goods-in-transit;

NOW THEREFORE, BE IT ENACTED BY THE CITY COUNCIL (OR COMMISSION) OF THE CITY OF Stagecoach, THAT: The goods-in-transit, as defined 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 remain subject to taxation by the City of Stagecoach, Texas.

Dated this 20<sup>th</sup> day of November, 2007.

W. J. Berger  
Mayor

Attested:

Elaine Simmons  
City Secretary