

## **ORDINANCE 143**

**AN ORDINANCE OF THE TOWN OF ANNETTA, TEXAS REPEALING THE SALES TAX EXEMPTION ON TELECOMMUNICATIONS SERVICES; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, the Town of Annetta, Texas is a Type A general law municipality located in Parker County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

**WHEREAS**, Sections 321.210 and 323.208 of the Texas Tax Code authorizes the repeal of repeal the application of the telecommunications exemption on sales and use taxes by an ordinance adopted by the town council.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF ANNETTA, TEXAS:**

### **SECTION 1.**

That the tax exemption that otherwise is applicable to telecommunications services is herewith repealed and a tax is hereby authorized on all telecommunications services sold within the Town of Annetta (hereinafter referred to as "Town"). For purposes of this ordinance, the sale of telecommunications services is consummated at the location of the telephone or other telecommunications devices from which the call or other communication originates. If the point of origin cannot be determined, the sale is consummated at the address to which the call or other communications is billed. The repeal of the telecommunications tax exemption shall become effective as soon as

permitted by law.

## **SECTION 2.**

The rate of the tax imposed by this order shall be the same as the rate imposed by the Town of Annetta for all other local sales and use taxes as authorized by the legislature of the State of Texas.

## **SECTION 3.**

The Town Secretary shall forward to the Comptroller of the State of Texas by United States registered mail a certified copy of this ordinance.

## **SECTION 4.**

This ordinance shall be cumulative of all provisions of ordinances of the Town of Annetta, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

## **SECTION 5.**

It is hereby declared to be the intention of the Town Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 6.**

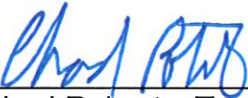
This ordinance shall be in full force and effect after its passage, and it is so ordained.

**PASSED AND APPROVED ON THIS 17<sup>th</sup> DAY OF APRIL, 2014.**



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Bruce Pinckard, Mayor

ATTEST:



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Chad Roberts, Town Secretary

