

ORDINANCE NO. 99-30

AN ORDINANCE AMENDING THE "TAXATION" CHAPTER OF THE CODE OF ORDINANCES OF THE CITY OF STAGECOACH, TEXAS BY THE AMENDMENT OF VARIOUS SUBSECTIONS OF ORDINANCE NO. 299 THEREOF RELATING TO TAXATION OF TELECOMMUNICATIONS SERVICES; MAKING THIS ORDINANCE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION AND NAMING OF AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF STAGECOACH, TEXAS:

SECTION 1: THAT the Code of Ordinances is hereby amended by the addition of Section _____ thereto which shall read in its entirety as follows:

"Section _____ TAXATION OF TELECOMMUNICATION SERVICES

(a) A tax is hereby authorized on all telecommunications services sold within the City of Stagecoach, Texas. For purposes of this section, 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 is consummated at the address to which the call or other communication is billed.

(b) The rate of the tax imposed by this section shall be the same as the rate imposed by the City of Stagecoach, Texas, for all other local Sales and Use Taxes as authorized by the legislature of the State of Texas.

(c) The City Secretary shall forward to the Comptroller of the State of Texas by United States Registered Mail a copy of this ordinance along with a copy of the minutes of the City Council's vote and discussion on this ordinance.

(d) This section shall become effective as of March 16, 1999.

SECTION 2: This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Stagecoach, Texas, and this ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

SECTION 3: If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held unconstitutional, such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION 4: This ordinance is to be liberally construed to achieve its remedial purposes.

SECTION 5: This ordinance shall become effective from and after its passage as provided by law.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF STAGECOACH, TEXAS, THIS THE 16TH DAY OF MARCH, 1999.


MAYOR, MIC MACMANUS
CITY OF STAGECOACH, TEXAS

ATTEST:


APRIL DANCER,
CITY SECRETARY