

**CITY OF PAYNE SPRINGS TEXAS**

**ORDINANCE 2007-01-30-2**

AN ORDINANCE OF THE CITY OF PAYNE SPRINGS, TEXAS REPEALING THE APPLICATION OF THE EXEMPTION FOR TELECOMMUNICATION FROM THE CITY LOCAL SALES TAX AS PROVIDED FOR IN TEXAS TAX CODE §§ 321.210(b).

WHEREAS, the City of Payne Springs, Texas is a type A General Law municipality under the laws of the State of Texas.

BE IT ORDAINED BY THE CITY COUNCIL OF PAYNE SPRINGS, TEXAS:

1. AUTHORIZATION OF TAX.

A tax is authorized pursuant to Section 321.203(g) (Consummation of Sale) of the Texas Tax Code on all telecommunications services sold in the city. 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.

2. RATE OF TAX.

The rate of the tax imposed by this article is 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.

3. REPEAL OF EXEMPTION.

The City repeals the application of the exemption for telecommunications provided in Section 321.210 (Telecommunications Exception) of the Texas Tax Code, effective on the date permitted by law.

PASSED AND APPROVED this 30 day of January 2007

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Mayor, Michael McDonald

ATTEST:

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City Secretary, Shirley Leonard