

**ORDINANCE NO. 2007-0 32**

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE VILLAGE OF WIMBERLEY, TEXAS, TITLE XI, "BUSINESS REGULATIONS," TO ADD A NEW CHAPTER 110, "MUNICIPAL SALES AND USE TAX," SECTION 110.01, "REPEAL OF TELECOMMUNICATIONS SALES TAX EXEMPTION"; PROVIDING FOR FINDINGS OF FACT; SEVERABILITY; REPEALER; AN EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.**

**WHEREAS**, the City Council of the Village of Wimberley ("Village") seeks to provide for the health, safety and welfare of its citizens; and

**WHEREAS**, section 321.210 of the Texas Tax Code exempts from municipal sales taxes sales within a municipality of telecommunications services unless the application of the exemption is repealed; and

**WHEREAS**, the Tax Code permits the governing body of a municipality by ordinance adopted by a majority vote and in the manner required for the adoption of other ordinances to repeal the application of the sales tax exemption for telecommunications services sold within the municipality; and

**WHEREAS**, the Council finds that a repeal of the telecommunications sales tax exemption as described by section 321.210 of the Tax Code is in the best interest of the health, safety and welfare of its citizens;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE VILLAGE OF WIMBERLEY, COUNTY OF HAYS, STATE OF TEXAS:**

**I. FINDINGS**

All of the above premises are hereby found to be true and correct legislative and factual findings of the Village of Wimberley and are hereby approved and incorporated into the body of this ordinance as if copied in their entirety.

**II. AMENDMENTS**

Title XI, "Business Regulations," of the Code of Ordinances of the Village of Wimberley is hereby amended to add the following Chapter 110, "Municipal Sales and Use Tax," Section 110.01, "Repeal of Telecommunications Sales Tax Exemption":

**"CHAPTER 110: MUNICIPAL SALES AND USE TAX**

**§ 110.01 REPEAL OF TELECOMMUNICATIONS SALES TAX EXEMPTION.**

Pursuant to section 321.210 of the Texas Tax Code, the City repeals the exemption of telecommunications services from the Village's sales and use tax."

### III. NOTICE TO STATE COMPTROLLER

Upon passage of this Ordinance, the City Secretary shall send a copy of this Ordinance to the Texas State Comptroller by United States certified or registered mail.

### IV. REPEALER

All ordinances or parts of ordinances in force when the provisions of this Ordinance becomes effective which are inconsistent or in conflict with the terms and provisions contained in this Ordinance are hereby repealed only to the extent of any such conflict.

### V. SEVERABILITY

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance be 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 or sections of this ordinance, and the remainder of this Ordinance shall be enforced as written.

### VI. EFFECTIVE DATE

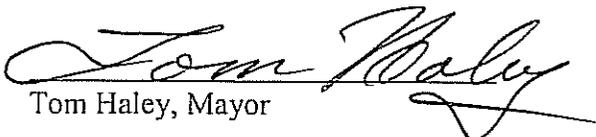
This Ordinance shall take effect immediately upon its passage and publication as may be required by governing law.

### VII. PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

**PASSED AND APPROVED** on this 15<sup>th</sup> day of Nov., 2007, by a 3 (Ayes) 2 (Nays) 0 (Abstain) vote of the City Council of the Village of Wimberley, Texas.

### VILLAGE OF WIMBERLEY

By:   
Tom Haley, Mayor

**ATTEST:**

Cara McPartland  
Cara McPartland, City Secretary

SEAL

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Patty L. Akers, City Attorney