

**ORDINANCE # 167**

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

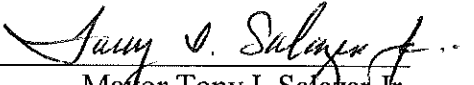
**WHEREAS**, the 80<sup>th</sup> Texas Legislature in Regular Session has enacted House Bill 621 to take effect on January 1, 2008, which added Tex. Tax Code 11.253 to exempt from taxation certain tangible personal property held temporarily at a location in this state for assembling, storing, manufacturing, 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 Wallis, 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 WALLIS 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 Wallis, Texas.

Date this 8<sup>th</sup> day of August, 2007.

  
\_\_\_\_\_  
Mayor Tony I. Salazar Jr.

ATTESTED:

  
\_\_\_\_\_  
City Secretary DJ Sommers