

AN ORDINANCE AMENDING THE "TAXATION" CHAPTER OF THE CODE OF ORDINANCES OF THE CITY OF ORCHARD, TEXAS BY THE ADDITION OF A SECTION RELATING TO TAXATION OF TELECOMMUNICATIONS SERVICES; MAKING THIS ORDINANCE CUMULATIVE; STATING THE PURPOSE AND INTENT OF THIS ORDINANCE; PROVIDING A SEVERABILITY CLAUSE; AND CONTAINING OTHER RELATED PROVISIONS.

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

Section 1. That the Code of Ordinances, City of Orchard, Texas, is hereby amended by adding a Section to be numbered 22-11, which said Section reads as follows:

Section 22-11. Taxation of Telecommunications Services

(a) A tax is hereby authorized on all telecommunications services sold within 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.

(b) The rate of the tax imposed by this section shall be 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.

(c) This section shall become effective as of February 1, 1988.

Section 2. (a) This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Orchard, 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of this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

(b) The purpose and the intent of this ordinance is to repeal the application of the exemption (from taxes imposed under TEX. REV. CIV. STAT. art. 1066c, hereinafter referred to as the "Act") provided by Section 4B of the Act for telecommunications services sold within the City, and this ordinance shall be liberally construed to achieve this purpose and intent.

Section 3. The City Secretary shall forward to the Comptroller of the State of Texas by United States Registered or Certified Mail a copy of this ordinance.

Section 4. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, the remainder of this ordinance and the application of such word, phrase, clause, sentence, paragraph, section or other part of this ordinance to any other persons or circumstances shall not be affected thereby.

Section 5. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered or acted upon was given in the manner required by the Open Meetings Law, TEX. REV. CIV. STAT. ANN. art. 6252-17, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

Section 6. This ordinance shall become effective from and after its passage and signing as provided by law.

PASSED AND APPROVED this the 12<sup>th</sup> day of JANUARY, 1988.

CITY OF ORCHARD

Eugene L. Demny  
MAYOR EUGENE L. DEMNY

Rodney C. Pavlock  
COUNCILMAN RODNEY C. PAVLOCK

David Kolafa  
COUNCILMAN DAVID KOLAFKA

ATTEST:

Manda Andel  
SECRETARY



THE STATE OF TEXAS

COUNTY OF FORT BEND

I, Wanda Andel, the duly appointed, qualified, and acting Secretary of the City of Orchard, Fort Bend County, Texas, hereby certify that the above and foregoing Ordinance of the City of Orchard was passed at a regular meeting of its council of the City of Orchard held the 12 day of January, 1988; that the written notice of the date, hour, place and subject of said meeting was posted at least 72 hours preceding the scheduled time of said meeting on a bulletin board located in a public place in the City of Orchard which is convenient and readily accessible to the general public at all times; that the Mayor, Eugene L Demny, and Councilmen David Kolafa, and Rod C. Pavlock, were present at said meeting and acted as the board throughout, that said ordinance has been approved by the Mayor and is duly attested by the Secretary; that the same has been duly enrolled in the records of the City of Orchard, Fort Bend County, Texas.

EXECUTED under my hand and official seal of the City of Orchard, Fort Bend County, Texas, this the 12 day of January, 1988.

Wanda Andel  
SECRETARY