

AN ORDINANCE AMENDING THE "TAXATION" CHAPTER OF THE CODE OF ORDINANCES OF THE CITY OF SEVEN POINTS, TEXAS BY THE AMENDMENT OF VARIOUS SUBSECTIONS OF ARTICLE THEREOF RELATING TO TAXATION OF TELECOMMUNICATIONS SERVICES; MAKING THIS ORDINANCE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION AND NAMING OF EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF SEVEN POINTS, TEXAS:

SECTION I

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

SECTION VII  
TAXATION OF TELECOMMUNICATIONS SERVICES

- (a) A tax is hereby authorized on all telecommunications services sold within the City of Seven Points, Texas. For the 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 rate imposed by the City of Seven Points, Texas for all other local Sales Tax & 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 May 12, 1987.

SECTION II

This Ordinance shall be and is hereby declared to be cumulative of all other Ordinances of the City of Seven Points, 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of this Ordinance, in which event such conflicting provisions, if any, in such other Ordinance or Ordinances are hereby repealed.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 III

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 IV

This Ordinance is to be liberally construed to achieve its remedial purposes.


SECTION V

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 SEVEN POINTS THIS THE 12th DAY OF May, 1987.

  
\_\_\_\_\_  
Harold Skinner, Mayor

ATTEST:

  
\_\_\_\_\_  
Shirley Seagraves, City Secretary