

**CITY OF HUMBLE**

**ORDINANCE NO. 15-769**

**AN ORDINANCE OF THE CITY OF HUMBLE, TEXAS AMENDING CHAPTER 40 "TAXATION" BY REPEALING THE APPLICATION OF THE EXEMPTION FROM LOCAL SALES AND USE TAXES ON RECEIPTS FROM THE SALE OF TELECOMMUNICATION SERVICES WITHIN THE CITY OF HUMBLE, TEXAS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, Texas Tax Code Section 321.210(b) authorizes a governing body of a municipality to adopt an ordinance to repeal the city sales tax exemption for telecommunications services; and

WHEREAS, once a municipality adopts an ordinance to repeal the exemption, records the vote in the meeting minutes and sends a copy of the Ordinance to the State Comptroller, the Comptroller will begin to collect sales taxes for telecommunication services, now therefore

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HUMBLE, TEXAS, THAT.

Section 1. The facts and matters set forth in the preamble of this Ordinance are found to be true and correct.

Section 2. That the Code of Ordinances, Chapter 40 "Taxation" is hereby amended by the addition Section 40-14 thereto which shall read in its entirety as follows:

Section 3. **Sec. 40-14 TAXATION OF TELECOMMUNICATION SERVICES**

- (a) The application of the exemption provided for in §321.210(a), Tax Code, V.A.T.C.S., is hereby repealed by the City of Humble as authorized by §321.210(b) thereof.
- (b) A tax is hereby authorized on all telecommunications services sold within the City of Humble, Texas. 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
- (c) The rate of the tax imposed by this section shall be the same as the rate imposed by the City of Humble, Texas for all other local Sales and Use Taxes as authorized by the legislature of the State of Texas.

Section 4. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part of provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Humble, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part

thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 5. 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 along with a copy of the minutes of the city Council's vote on this Ordinance.

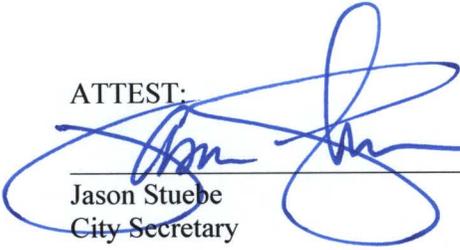
Section 4. That this ordinance shall be effective immediately, upon passage

PASSED, APPROVED, AND ADOPTED this 10th day of December 2015.



Merle Aaron  
Mayor

ATTEST:



Jason Stuebe  
City Secretary

