

**CITY OF GRAPELAND
RESOLUTION AND ORDINANCE
RELATING TO APPROVAL OF TAXATION OF GOODS-IN-TRANSIT
THAT ARE OTHERWISE EXEMPT FROM TAXATION
BY TEX. TAX CODE § 11.253**

WHEREAS, the 82nd Texas Legislature during its Special Session enacted Senate Bill 1 which amended Tex. Tax Code § 11.253, under which personal property consisting of goods-in-transit, as newly defined, are exempt from taxation; and

WHEREAS, a new subsection (j-1) was added to § 11.253 by Senate Bill 1, and which provides for a local option under which a taxing unit may tax such goods-in-transit otherwise exempt, if the governing body of such taxing unit after a public hearing takes official action to tax such personal property; and

WHEREAS, on the 11th day of October, 2011 the governing body of the City of Grapeland held a public hearing at which members of the public were permitted to speak for or against the taxation of certain goods-in-transit personal property; and

WHEREAS, following the public hearing, the governing body of the City of Grapeland has determined that such goods-in-transit personal property, as exempted by Tex. Tax Code § 11.253, should be subject to taxation by the City of Grapeland for tax year 2012 and all subsequent years.

THEREFORE, BE IT RESOLVED AND ORDAINED BY THE [CITY COUNCIL OF THE CITY OF GRAPELAND THAT:

(1) all of the above recitals are incorporated and made a part of this Resolution and,

(2) all such goods-in-transit personal property as defined by the amendments to Tex. Tax Code § 11.253 under Senate Bill 1, shall be, and are hereby declared to be, taxable by the City of Grapeland for tax year 2012 and for every year thereafter, all as provided for and in accordance with Texas Tax Code § 11.253.

PASSED, APPROVED, AND ADOPTED this 11th day of October,
2011.

CITY OF GRAPELAND

By George Pierson
George Pierson, Mayor

ATTEST:

Donna Deal
Donna Deal, City Secretary