

**ORDINANCE #08-09-01**

**AN ORDINANCE ENFORCING TELECOMMUNICATION SERVICES TAX WITHIN THE CITY LIMITS OF JEWETT**

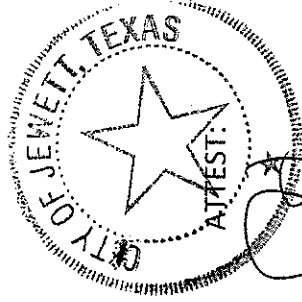
The City Council of the City of Jewett finds it to be in the best interest of the public within the city limits to set forth an ordinance enforcing telecommunication services tax.

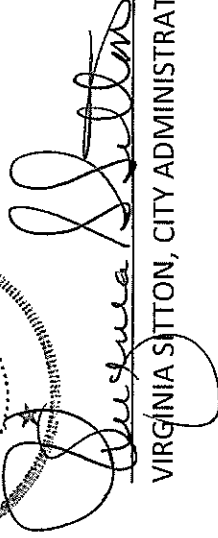
Authorization of Tax: A tax is authorized pursuant to Section 321.203(g) (Consummation of Sale) of the Texas Tax Code on all telecommunications services sold in the city. For purposes of this section, the sale of telecommunications services is consummated at the location of the telephone or other telecommunications 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.

Rate of Tax: The rate of the tax imposed by this ordinance is the same as the rate imposed by the City for all other local sales and use taxes authorized by state law.

Repeal of Exemption: The City repeals the application of the exemption for telecommunications provided in Section 321.210 (Telecommunications Exception) of the Texas Tax Code, effective on the date permitted by law.

PASSED AND APPROVED THIS THE 10<sup>th</sup> DAY OF SEPTEMBER 2008.



  
VIRGINIA SJTTON, CITY ADMINISTRATOR/SECRETARY



JUDI KIRKPATRICK, MAYOR