

ORDINANCE NO. 2439

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS RELATING TO TAXATION OF TELECOMMUNICATIONS SERVICES; REPEALING THE APPLICATION OF THE EXEMPTION PROVIDED FOR IN SECTION 4B(a) OF ARTICLE 1066C V.A.T.C.S.; PROVIDING FOR NOTIFICATION TO THE COMPTROLLER OF THE STATE OF TEXAS; PROVIDING THAT NO SUCH TAX PROVIDED FOR HEREUNDER SHALL SERVE AS AN OFFSET TO OR TO REDUCE ANY AMOUNT PAYABLE BY ANY PROVIDER OF TELECOMMUNICATIONS SERVICE PURSUANT TO ANY FRANCHISE, STREET USE ORDINANCE, CHARTER PROVISION, STATUTE OR ANY OTHER IMPOSITION OF THE CITY OF MESQUITE; MAKING THIS ORDINANCE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MESQUITE, TEXAS:

SECTION 1: (a) A tax is hereby authorized on all telecommunications services sold within the City of Mesquite, Texas. For purposes of this section, the sale of communications 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(b) The application of the exemption provided for in Article 1066c, Section 4B(a), V.A.T.C.S. is hereby repealed by the City of Mesquite, Texas as authorized by Section 4B(b) thereof.

(c) The rate of tax imposed by this section shall be the same as the rate imposed by the City of Mesquite, Texas, for all other local Sales and Use Taxes as authorized by the legislature of the State of Texas.

(d) 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 and discussion on this ordinance.

(e) This section shall become effective as of October 1, 1987.


SECTION 2: This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Mesquite, Texas, and this ordinance shall not operate to repeal or affect any of such other ordinances. The tax provided for hereunder shall not serve as an offset to, be in lieu of or in any way reduce any amount payable to the City pursuant to any franchise, street use ordinance, charter provision, statute or, without limitation by the foregoing enumeration, otherwise payable by any provider of telecommunications service; it being the express intent hereof that all such obligations, impositions and agreements of every kind and nature shall remain in full force and effect without reduction or limitation hereby.

SECTION 3: 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.

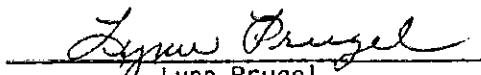
SECTION 4: This ordinance is to be liberally construed to achieve its remedial purposes.

SECTION 5: The fact that the present ordinances of the City of Mesquite are inadequate to protect the welfare of the inhabitants of the City of Mesquite creates an urgency and an emergency and necessitates that this ordinance become effective immediately from and after its date of passage and the publication of its caption as the law in such cases provides.

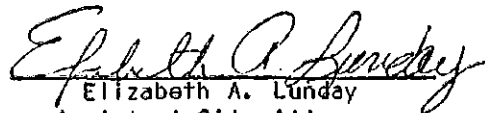
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MESQUITE, TEXAS, THIS the 1st day of June, 1987.


George A. Venner, Sr.
Mayor

ATTEST:


Lynn Prugel
City Secretary

APPROVED AS TO FORM:


Elizabeth A. Lunday
Assistant City Attorney