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RESOLUTION NO. 30-74

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MESQUITE, TEXAS, OPPOSING THE THE EARNINGS TAX UPON COMMUTERS FROM CITIES OTHER THAN THE CITY OF DALLAS, AND DECLARING AN EFFECTIVE DATE THEREOF.

WHEREAS, the City Council of the City of Dallas has approved the submission of an earnings tax referendum to the electorate of that City; and

WHEREAS, it is proposed that such tax, in effect, will be a tax upon commuters from cities other than the City of Dallas; and

WHEREAS, it is proposed that those who reside in and own property within the City of Dallas will be given credit for any amount paid under the provisions of such earnings tax against ad valorem taxes so that the net effect will be a tax upon non-residents; and

WHEREAS, such a tax would be unfair and discriminatory toward those persons residing in the City of Mesquite and other suburban cities and commuting to Dallas and would be clearly illegal as a restraint of trade under the Federal Constitution; and

WHEREAS, the proposal to allow a credit against ad valorem taxes for earnings taxes paid by residents of the City of Dallas is contrary to Article VIII, Sections 1 and 2 of the Constitution of the State of Texas;

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

SECTION 1. That since the earnings tax upon commuters from cities other than the City of Dallas is clearly illegal as a restraint of trade under the Federal Constitution, and is contrary to Article VII, Sections 1 and 2 of the Constitution of the State of Texas, the City Council of the City of Mesquite is opposed to the passage of such referendum to be decided by the electorate of the City of Dallas, on September 10, 1974.

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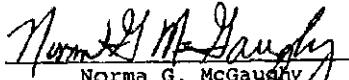
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SECTION 2. That this resolution shall take effect immediately upon passage as the Charter in such cases provides.

DULY RESOLVED by the City Council of the City of Mesquite, Texas, on the 19th day of August, 1974.

  
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Bob Beard  
Mayor

ATTEST:

  
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Norma G. McGaughey  
City Secretary

APPROVED AS TO FORM:

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Ellard Archer  
City Attorney