

ORDINANCE NO. 33-1987

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, RELATING TO TAXATION OF TELECOMMUNICATIONS SERVICES; MAKING THIS ORDINANCE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

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

PART 1: TAXATION OF TELECOMMUNICATION SERVICES

(a) A tax is hereby authorized on all telecommunications services sold within the City of Abilene, 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.

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

(c) The City Secretary shall forward to the Comptroller of the State of Texas by United States Registered Mail a copy of this ordinance along with a copy of the minutes of the City Council's vote and discussion on this ordinance.

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

PART 2: 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 of limitation hereby.

PART 3: This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Abilene, Texas, and this ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

PART 4: 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.

PART 5: This ordinance is to be liberally construed to achieve its remedial purposes.

PART 6: This ordinance shall become effective from and after its date of final passage as provided by law.

PASSED ON FIRST READING, THIS 11th DAY OF June, A.D. 1987.

PASSED ON SECOND AND FINAL READING, THIS 25th DAY OF June, A.D. 1987.

ATTEST:

Patricia Hancock  
CITY SECRETARY

Dale Ferguson  
MAYOR

APPROVED:

Harry Cayell  
CITY ATTORNEY