

ORDINANCE NO. 087-041

AN ORDINANCE OF THE TOWN OF ADDISON, TEXAS, AMENDING CHAPTER 17 "TAXATION" OF THE CODE OF ORDINANCES, TOWN OF ADDISON, TEXAS, BY ADDING SEC. 17.43 TO PROVIDE FOR TAXATION OF TELECOMMUNICATIONS SERVICES; MAKING THIS ORDINANCE CUMULATIVE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION AND NAMING OF AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE TOWN OF ADDISON, TEXAS:

SECTION 1. That Chapter 17 "Taxation" of the Code of Ordinances, Town of Addison, Texas, be, and the same is hereby amended by adding thereto Sec. 17.43 which shall read in its entirety as follows:

Sec. 17.43. Taxation of Telecommunication Services.

(a) A tax is hereby authorized on all telecommunications services sold within the Town of Addison, 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 Town of Addison, 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 of this ordinance.

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

SECTION 2. If any article, paragraph or subdivision, clause or provision of this ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof, other than the part so decided to be invalid or unconstitutional.

SECTION 3. This ordinance is to be liberally construed to achieve its remedial purposes.

SECTION 4. This ordinance shall become effective from and after its passage as provided by law.


DULY PASSED by the City Council of the Town of Addison, Texas, this the 23rd day of June, 1987.

APPROVED:



MAYOR

ATTEST:



CITY SECRETARY

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