

ORDINANCE NO. 2009-27

AN ORDINANCE REPEALING THE LOCAL SALES AND USE TAX EXEMPTION ON TELECOMMUNICATIONS SERVICES; PROVIDING NOTICE TO THE COMPTROLLER OF PUBLIC ACCOUNTS FOR THE STATE OF TEXAS; PROVIDING FOR AN EFFECTIVE DATE; MAKING FINDINGS AND OTHER PROVISIONS RELATED TO THE SUBJECT; AND PROVIDING SAVING AND SEVERABILITY CLAUSES.

WHEREAS, the City Council of the City of Canton, Texas finds it to be in the public interest to repeal the local sales and use tax exemption on telecommunications services in the City of Canton, Texas.

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

**Section One.** The facts and recitations set out in the preamble of this ordinance are hereby found to be true and correct.

**Section Two.** The term "telecommunications services," as used in this ordinance, means the electronic or electrical transmission, conveyance, routing, or reception of sounds, signals, data, or information utilizing wire, cable, radio waves, microwaves, satellites, fiber optic, or any other method now in existence or that may be devised, including, but not limited to, long distance telephone service. The storage of data or information for subsequent retrieval or the processing or reception and processing of data or information intended to change its form or content are not included in "telecommunications services."


**Section Three.** That the local sales and use tax exemption on telecommunications services is hereby repealed in the City of Canton, Texas.

**Section Four.** That this ordinance shall be effective immediately on the date and time the ordinance is passed and approved by the City Council.

**Section Five.** That the City Secretary is hereby authorized and directed to send by certified, registered, or regular mail a certified copy of this ordinance to the Comptroller of Public Accounts for the State of Texas.

**Section Six.** If any provision, section, subsection, sentence, clause, or phrase of this ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this ordinance shall not be affected thereby, it being the intent of the City Council in adopting this ordinance that no portion be inoperative or fail by reason of any unconstitutionality, voidness, or invalidity of any other portion hereof, and all provisions of this ordinance are declared to be severable for that purpose.

PASSED AND APPROVED this 14<sup>th</sup> day of September, 2009.

  
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William R. Wilson, Mayor

ATTEST:

  
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Julie H. Seymore, City Secretary