

Ordinance No. 2010.11  
Village of Salado  
County of Bell  
September 16, 2010

**AN ORDINANCE OF THE VILLAGE OF SALADO REPEALING  
THE EXEMPTION OF TELECOMMUNICATIONS SERVICES  
FROM SALES AND USE TAX; PROVIDING FOR AN EFFECTIVE  
DATE, AND PROVIDING FOR A SEVERABILITY CLAUSE**

WHEREAS, the Village of Salado was incorporated and operates pursuant to Chapter 51 of the Texas Local Government Code; and

WHEREAS, Chapter 321.210(a) of the Texas Tax Code provides an exemption from the application of a sales and use tax imposed upon telecommunications services; and

WHEREAS, Chapter 321.210(b) provides that the governing body of a municipality may repeal the application of the exemption provided in Chapter 321.210 (a) for telecommunications services; and

WHEREAS, the Board of Alderman of the Village of Salado has reviewed and considered the need for the application of a sales and use tax for telecommunications services and desires to repeal the exemption.

**NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF ALDERMEN OF THE  
VILLAGE OF SALADO THAT:**

Section 1. Pursuant to Section 321.210(b) of the Texas Tax Code, the exemption of the Villages sales and use tax for telecommunications services sold within the Village be, and is hereby, repealed.

Section 2. A sales and use tax is hereby authorized on all telecommunications services sold within the Village of Salado. For purposes of this ordinance, the sale of telecommunications is consummated at the location of the telephone or other telecommunications devices 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.

Section 3. The Secretary of the Village of Salado is hereby directed to provide to the Comptroller, State of Texas, by certified or registered mail a certified copy of this Order along with a copy of the minutes of the Board of Alderman's vote and decision

on this matter, and take any other actions necessary to implement the repeal set forth in Section 1 above.

Section 4. The Secretary of the Village of Salado is hereby directed to place this Order in the Official Records of the Village.

Section 5. This Ordinance shall become effective after its passage.

Section 6. In the event that any one or more provisions, clauses, or words of this ordinance or the application thereof to any situation or circumstance shall for any reason be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect any other provisions, clauses, or words, of this ordinance or the application thereof to any other situations or circumstance and it is intended that this ordinance shall be severable and that it shall be construed and applied as if such invalid or unconstitutional clause, section, provision, or word had not been included herein.

Section 7. That the meeting at which this Ordinance was enacted was open to the public as required by the Texas Open Meetings Act, and that notice of the time, place, and subject matter of the meeting was given as required by the Texas Open Meetings Act.

PASSED AND APPROVED this, 16<sup>th</sup> day of September, 2010, by a 4 (ayes) to 0 (nays) and 0 (abstentions) vote of the Board of Aldermen of Salado, Texas.

VILLAGE OF SALADO

  
Merle Stalcup, Mayor

ATTEST:

  
Dianna Zulauf, Village Secretary

Handwritten scribbles or faint markings, possibly including the number '10'.

